REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

(ABKARI AND OPIUM)

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

FINANCIAL YEAR 1903-1904.

except 1910-11

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1904.

No. 5003 OF 1904.

From

THE HONOURABLE MR. J. L. JENKINS, M.A., I.C.S.,
Commissioner of Customs, Salt, Opium and A'bkári,
Bombay.

To

THE HONOURABLE MR. R. A. LAMB, C.I.E., I.C.S.,
Chief Secretary to Government, Revenue Department,
Bombay.

Poona, 20th August 1904.

SIR,

INTRODUCTION.

I have the honour to submit the following report on the Administration of the Excise Department (A'bkári and Opium) of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1903-04, ended the 31st March 1904.

2. Under the orders contained in Government Resolution No. 4679, dated the 20th June 1904, the facts relating to opium as an item of Excise revenue of the Presidency proper, which has hitherto been dealt with in the Annual Report on the Administration of the Opium Department of the Presidency of Bombay, have been included in this report. The figures of revenue of the year under report have been compared with the actual receipts of the previous financial year as given in the statements of Excise receipts furnished to the Commissioner by the Accountant General for the twelve months ending the 31st March 1903, as the last Administration Report was for eight months and consequently the departmental figures therein embodied related to that period only.

Changes in the personnel.

3. The Honourable Mr. E. L. Cappel, C.I.E., I.C.S., was in charge of the Department from the 1st April 1903 to the 7th August 1903 when I took charge and retained it till the 31st October 1903. My services being then placed at the disposal of the Government of India as a member of the Salt Committee, the Honourable Mr. E. L. Cappel again acted from the 1st November 1903 to the 15th March 1904 when I resumed charge and continued to hold it till the end of the year.

CHAPTER I.—SOURCES OF REVENUE.

SOURCES OF REVENUE.

4. The principal sources of the Excise revenue of this Presidency are—

(*a*) the manufacture and sale of country liquor, which term is to be understood as inclusive of toddy, but exclusive of all country liquors excised at the tariff rates referred to under clause (*b*) below;

(*b*) the sale of foreign imported liquors and the manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable under the Indian Tariff Act on liquors imported from foreign countries;

(*c*) the manufacture and sale of intoxicating drugs other than opium or preparations of opium;

(*d*) the sale of opium and its preparations for home consumption.

SYSTEMS OF ADMINISTRATION.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

Corrections to be made in the Government of India Excise Memoranda shown in appendices.

5. In conformity with the orders of the Government of India a description of the various systems under which the excise is administered in this Presidency has been omitted from this Report, and short notes showing the corrections and alterations necessary to make the Chapters of the Government of India Memoranda on "Intoxicating Liquors," "Hemp Drugs" and "Opium" relating to this Presidency, correct with reference to the facts and figures of the year under report have been attached as Appendices A, B and C.

Changes during the year.

6. Except in the districts of Poona, Sátára and Khándesh the systems under which country spirit farms were managed during the year under report were the same as in the period of the previous report. The contract distillery and separate shop system described fully in paragraph 8 of the last year's report which was introduced as an experimental measure in the Belgaum District for eight months ended the 31st March 1903 was continued there and was extended to the Poona and Sátára districts during the year under report. The supply of spirit to the Sátára District was, however, drawn from Mr. K. A. Ghaswalla's private rum distillery at Mundhwa near Poona, his tender being 9 annas 3 pies per gallon of 25° U.P. delivered at the Sátára distillery which was for the time converted into a depôt. This price was lower by 1 anna and 3 pies per gallon than that offered by other tenderers for the manufacture of liquor at the Government Central Distillery at Sátára. Both in the Poona and Belgaum districts liquor was manufactured at the Government Central Distilleries, the distilling contractors being Messrs. Dubash and Mr. Jehanbax Nowroji, respectively, and their accepted tender prices being 8 annas 6 pies per gallon of 25° U. P. spirit delivered at the Mundhwa (Poona) distillery, and 9 annas 6 pies per gallon of 25° U. P. delivered at the Belgaum distillery and the Gokák Depôt and 10 annas 6 pies per gallon of the same strength delivered at the Chikodi Depôt. No liquor of 60° U. P. strength is consumed in Poona, Belgaum and Sátára. In the Khándesh District the privilege of manufacturing spirit at the Central distillery at Dhulia and at the small branch distillery at Dhadgaon and of supplying it to retail vendors at fixed rates from these distilleries and from the depôts at Jalgaon and Nandurbár was assigned, as in the case of Poona and Belgaum, to the tenderers who offered to supply spirit of the sanctioned strengths at the lowest price. The approved tenderers were Messrs. Dubash, the former monopolist farmers, and their tender rates were 10 annas and 5 annas per gallon of 25° U. P. and 60° U. P. spirit, respectively, delivered at the Dhulia and Dhadgaon distilleries and 11 annas 6 pies and 6 annas 6 pies per gallon of 25° and 60° U. P. respectively delivered at the Jalgaon and Nandurbár depôts. As regards the sale of liquor in Khándesh the license fees were not fixed by auctions as was done in Poona, Belgaum and Sátára, but the right of retail vend at each shop or in groups of shops or in all shops in a táluka was, owing to special facilities obtaining in the district for illicit distillation and for other reasons, disposed of by a system of tenders of minimum guarantee of duty. In all these four districts, Poona, Belgaum, Sátára and Khándesh, there were no fixed maximum selling prices. The operation of these systems has been noticed in paragraphs 13, 16 and 21. A detailed report on the working of the new system, introduced in the Khándesh District has been separately submitted in my No. 4746, dated the 5th August 1904.

Vengurla, Hadi ... Palsbet ... Dabhol ... in the Ratnágiri District. Gangawalli in Kánara.

7. In the Ratnágiri District and the Coast Tálukas of Kánara the country spirit farmers were required, as directed in Government Resolution No. 996, dated the 10th February 1903, to take out distilling licenses and manufacture their own liquor in the marginally noted four out of the nine distilleries in the Ratnágiri District and in one out of the three distilleries in Coast Kánara.

8. The Dángs which were formerly attached to the Khándesh District for A'bkári management were transferred from the 1st April 1903 to the Surat District and were worked under the monopoly system now obtaining in that district.

SYSTEMS OF ADMINISTRATION.

9. There were no material changes during the year under report in the systems and arrangements under which the excise revenue from toddy, foreign liquors, hemp drugs and opium was realized in the Presidency proper, except in the following respects :—

Changes during the year.

(1) In the Sátára District the system prevailing in the Belgaum District for the realization of the revenue from toddy was introduced for the first time.

(2) In the Thána District a few brab trees were permitted to be tapped, free of tree tax, for one month only as an experimental measure for the manufacture of jagri. The result of this experiment has been noticed in paragraph 34.

(3) In all Native States under the political control of the Government of Bombay, whose A'bkári revenue had already been leased to the British Government, the management of their hemp drugs revenue was also acquired during the year under report for various periods ending the 31st July 1904 on payment of fixed annual compensations. In the States whose A'bkári revenue has not been so leased the Chiefs have agreed to prohibit cultivation of hemp and to assimilate their system of taxation and control of hemp drugs to that prevailing in British districts on condition that three-fourths of the duty levied on the drugs exported to their States is refunded to them. The Baroda and the Kolhápur Darbárs and the several States in Káthiáwár have been moved to accept these arrangements in their territories with a view to prevent illicit dealings.

(4) Cocaine having been held by the Bombay High Court to be an intoxicating drug as defined in the A'bkári Act, its sale was prohibited except for *bonâ fide* medical purposes, and licenses for its sale were granted only to qualified medical practitioners and approved chemists and druggists.

10. The rates of tree tax, still-head duty and the fixed maxima selling prices of country spirit were the same as in the period of the previous report as shown in Appendix D. There were no fixed maxima selling prices in Bombay City, and the Belgaum, Poona, Sátára and Khándesh districts. Details of the minimum revenue guaranteed for each of the districts in the Bombay Presidency during the year under report are also shown in this Appendix.

A'bkári Map.

11. The map appended to this report is intended to illustrate the distribution of the various country spirit revenue systems, and the extent to which they respectively applied at the end of the 31st March 1904. It includes Native States in which either the A'bkári revenues have been leased to the British Government, or the A'bkári system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs.

Chapter III.—Country Spirit.

COUNTRY SPIRIT.

Use of different descriptions how distributed.

12. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the district of Thána and three tálukas (Panvel, Karjat and Pen) of the Kolába District, where certain restrictions have been imposed under Bombay Act III of 1892 since 23rd March 1893.

In the Town and Island of Bombay and in the tálukas of Sálsette and Bassein of the district of Thána, both mhowra spirit and spirit distilled from toddy are sold. Throughout the Ratnágiri District and in the Coast Tálukas of Kánara, where toddy spirit is principally sold, the sale of mhowra spirit is

COUNTRY SPIRIT.

permitted only at such shops as the Collector may specify. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

Rum manufactured at Mr. K. A. Ghaswalla's private distillery at Mundhwa (Poona) from non-crystallizable molasses educed in the process of making sugar almost exclusively from palm jagri imported from Madras districts was the only kind of country spirit sold in the Sátára District during the year under report on payment of duty at excised rates sanctioned for the district. This rum after being excised at tariff rates was also largely sold in foreign liquor shops in Poona. Spirit made from sugarcane molasses was used to a small extent in the Dhárwár District.

Still-head duty receipts.

13. The principal item of the country spirit revenue is the still-head duty levied on spirit issued from the several distilleries in this Presidency. The receipts from this source during the year under report amounted to Rs. 67,34,627 against Rs. 61,89,651 in the previous financial year, thus showing an increase of Rs. 5,44,976. The increase occurs in all districts except Poona, Satára and Belgaum which show decreases of Rs. 2,49,888, Rs. 11,035 and Rs. 46,619, respectively. These decreases are due to diminished consumption of country spirit in the three districts owing chiefly to very high prices varying from Re. 1 to Rs. 1-8 per bottle at which it was sold there during the year under report consequent on the introduction of the new system described in paragraph 6 above, as against the fixed price of annas 13 to 14 per bottle obtaining there under the old system. In Poona, country spirit, taxation upon which was raised above tariff rates, was to a considerable extent replaced by rum excised at tariff rates which was sold at foreign liquor shops at Rs. 1-2 per bottle and by cheap imported spirits sold at prices as low as Rs. 1-4 per bottle.

14. The most noticeable increases in the receipts from still-head duty were in Khándesh (Rs. 2,14,189), Bombay (Rs. 1,36,828), Thána (Rs. 1,37,721), Surat (Rs. 1,07,591), Dhárwár (Rs. 55,698), Násik (Rs. 43,620), Ahmednagar (Rs. 40,827) and Broach (Rs. 30,321). These increases are attributable to returning prosperity after a succession of bad seasons. A very large number of marriages among the lower classes have also contributed to the improvement in some districts.

Deficiencies in minimum guarantees.

15. The deficiencies in the minimum guarantee made good by the farmers amounted during the year under report to Rs. 92,509 against Rs. 84,577 in the previous financial year. They were chiefly in Surat (Rs. 50,000), Ahmedabad (Rs. 19,074) and Kaira (Rs. 10,058).

Revenue from License fees for sale of country spirits.

16. The revenue from "License fees for sale of country spirits" was realized in the city of Bombay and in the districts of Belgaum, Poona and Sátára and amounted to Rs. 5,79,544, Rs. 34,974, Rs. 2,96,318 and Rs. 34,150, respectively, as shown in Imperial Form 1. The receipts in Bombay show an increase of Rs. 614 only as compared with the previous year, the year under report being the second year of the triennial period for which the licenses were given. Those in Belgaum, Poona and Sátára represent the actual realizations during the year under report and are exclusive of the collections made in advance at the close of the previous year but inclusive of those made during the year under report for the current year (1904-05). The revenue which related to the year of report was Rs. 38,682 in Belgaum, Rs. 2,86,315 in Poona and Rs. 41,809 in Sátára. In the Belgaum District where the new system was introduced from the 1st August 1902 the license fees for the eight months ending the 31st March 1903 amounted to Rs. 31,920. Comparing this amount with the two-thirds of the collections made on account of the year under report (two-thirds of 38,682 = 25,788) the result shows a decrease of Rs. 6,132. This decrease is attributable to speculative bids made at the auction sales of the eight months' licenses, the purchasers not being then able to estimate the real values of the shops and to the effect of the new system on the consumption of country liquor. In purchasing the licenses for the year under report they were, however, guided by the actual eight months' experience of the system and regulated their bids accordingly. In the Poona and Sátára

districts the new system was introduced for the first time during the year under report and it seems that the bids offered for some of the licenses were also speculative.

Revenue from outstill farming system and other miscellaneous country spirit receipts.

17. The revenue from outstill or lump farming system (realized only in the Deesa Cantonment) and from other miscellaneous items amounted during the year under report to Rs. 5,625 and Rs. 19,889, respectively, as against Rs. 8,425 and Rs. 26,816 in the previous financial year.

Issues of liquor from distilleries.

18. The statistics furnished in columns 12 to 15 of Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages of the Native States, the A'bkári of which has been leased to the British Government.

Number of country spirit shops.

19. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was 2,473 against 2,463 in the eight months of the previous year—an increase of ten shops. Five additional shops were opened in the district of the Panch Máháls, three in Khándesh, two in Surat and two in Sholápur, while one shop was closed in the Ahmednagar District and one in Belgaum. Most of these additional shops had been closed during the famine for want of custom.

Consumption of country spirit and incidence of taxation.

20. Appendix E shows (1) the consumption of country spirit, (2) the rate of consumption per head of population, (3) the total A'bkári revenue, and (4) the incidence of taxation per head of population in each district of the Presidency during the year under report, contrasted with the average consumption of liquor and incidence of taxation for the preceding five years.

Consumption of country spirit.

21. The total sales of country spirit were more by 2,58,807 gallons of 25° U. P. than those in the previous year and by 3,12,220 gallons than the average sales for the preceding five years. The districts showing noticeable increases in the year under report compared with the previous year are Surat (70,142 gallons), Khándesh (66,596 gallons), Bombay (43,519 gallons), Thána (25,411 gallons), Násik (20,845 gallons), Broach (19,499 gallons), Ratnágiri (17,593 gallons), Dhárwár (15,686 gallons), and Panch Maháls (12,027 gallons). The increases in these districts are due to the causes explained in paragraph 14 above. The only districts which show decreases are Poona (62,771 gallons), Sátára (7,712 gallons) and Belgaum (1,192 gallons). These decreases are attributable to the causes noticed in paragraph 13 above.

Rate of consumption of country spirit.

22. During the year under report the rate of consumption of country liquor per head of population according to the census of 1901 was 8·2 drams, compared with 7·2 drams—the average of the previous five years. The rate was highest in Bombay, where it amounted to 44·1 drams contrasted with the average of 40·5 drams for the preceding five years. It was lowest in Sátára and Kaira, being 0·6 and 0·7 dram against 0·8 dram and 0·7 dram, respectively. In Surat and Thána it was 24·6 drams and 23·9 drams, respectively, against 20·3 and 23 drams. In the remaining districts it varied from 11·3 drams in Kolába to 1 dram in Bijápur compared with the same rate in Kolába and 0·9 dram in Bijápur.

Toddy spirit outturn.

23. During the year under report toddy spirit was manufactured, as in the previous year, only in Bombay, Ratnágiri and Kánara, and the outturn in Bombay and Kánara showed a decrease of 1,203 gallons and 6,120 gallons, respectively, while in Ratnágiri it showed an increase of 24,185 gallons over the previous year. The decrease in Bombay and Kánara is due to smaller number of trees tapped for distillation during the year under report owing to the fact that there were less removals of toddy spirit from the Dádar Distillery to the Thána District and that there was a large stock on hand at the beginning of the year at the distilleries in Kánara. The toddy used for distillation was drawn wholly from cocoanut and brab trees. In Bombay 6 gallons, in Ratnágiri 7·1 and in Kánara 6·1 gallons were on an average required to manufacture one gallon of spirit of strength of 25° U. P. against 6·2 gallons, 7·1 gallons and 7·7 gallons in Bombay, Ratnágiri and Kánara, respectively, in the twelve months of the previous year. The great improvement in Kánara is attributed to strict supervision during the year under report over the tappers and to the

COUNTRY SPIRIT.

better management of one of the distilleries by the country spirit farmer. In Ratnágiri, too, it is reported that in the four distilleries worked by the farmers the amount of toddy required for the manufacture of one gallon of spirit was considerably less than in the remaining five distilleries. Thus the effect of requiring the farmers to distil their own liquor has been satisfactory, and it is hoped that during the current year there may be a further improvement.

Working of the Mhowra Flowers Act in the Thána and Kolába districts.

24. The provisions of the Mhowra Flowers Act, which apply only to the Thána and Kolába districts, are well understood by the people. The period of Mhowra vacation allowed by Section 18A of the Act was extended during the year under report to the 15th May 1903 by Government Notification No. 2365, dated the 4th April 1903, on account of the lateness of the crop. The number of prosecutions under the Act in the Thána District increased from 37 in the previous year to 166 in the year under report. In the Kolába District the number of prosecutions was 20 as compared with 8 in the previous year. The striking increase in the Thána District is attributed to increased vigilance on the part of the excise staff exercised in a year when the heavy Mhowra crop offered irresistible temptations to illicit distillation.

CHAPTER IV.—TODDY.

TODDY.

25. The revenue from toddy amounted in the year under report to Rs. 15,52,000 as shown in detail in the Imperial Form No. 1, against Rs. 13,88,030 in the previous year—an increase of Rs. 1,63,970. The principal items of this revenue are tree tax and license fees for the sale of toddy at shops, etc.

Revenue from toddy.

Tree tax. Revenue from tree tax on trees tapped for raw toddy.

26. The revenue from "Tree tax on trees tapped for extraction of toddy for consumption in raw state" amounted in the year under report to Rs. 6,93,008 against Rs. 6,33,625 in the previous financial year, thus showing an increase of Rs. 59,383. The districts showing marked increases were Surat (Rs. 30,174), Sholápur (Rs. 13,025), Poona (Rs. 10,674), Belgaum (Rs. 4,536), Bijápur (Rs. 4,420) and Broach (Rs. 2,216). These increases are attributed to the fact that a larger number of trees were tapped on account of greater demand for toddy consequent on improvement in the seasons.

Combined revenue from tree tax on trees tapped for sale of toddy and its distillation.

27. The revenue under this head comes wholly from the city of Bombay and amounted in the year under report to Rs. 1,85,661 against Rs. 1,77,099 in the previous year. The increase of Rs. 8,562 is due to the same cause as has been given above for the increase of revenue under "raw toddy."

Revenue from tree tax on trees tapped for distillation only.

28. The revenue from "Tree tax on trees tapped for distillation only" is collected only in the Ratnágiri District and the Coast Tálukas of the Kánara District and amounted in the year under report to Rs. 96,307 against Rs. 92,891 in the previous year—an increase of Rs. 3,416. The increase is wholly in the Ratnágiri District and is due to increased demand for toddy spirit in that district as explained in paragraph 21 above. Kánara shows a decrease of Rs. 6,125 which is due to the fact that a smaller number of trees were tapped there owing to the existence of large stocks of toddy spirit at the distilleries at the beginning of the year. A portion of the tree tax (Rs. 3,909 on account of trees tapped for distillation and Rs. 3,068 for trees tapped for raw toddy) realized or due from tappers in the Dápoli Táluka and the Guhágar Petha of the Ratnágiri District has, however, to be refunded or remitted, as the case may be, to the tappers concerned on account of the serious damage done to the trees by locusts, as sanctioned in Government Resolution, Revenue Department, No. 4230, dated the 4th June 1904.

Revenue from License fees for sale of toddy.

29. The revenue under "License fees for sale of toddy" amounted in the year under report to Rs. 5,67,132 against Rs. 4,70,431 in the previous year—an increase of Rs. 96,701. The increase was chiefly in Sholápur (Rs. 31,064), Surat (Rs. 14,091), Dhárwár (Rs. 18,300) and Bijápur (Rs. 13,475). These increases were due to keen competition at the auction sales.

Deficiency in the minimum guarantee for toddy farms.

30. The deficiency in the minimum guaranteed revenue made good by the farmer of the toddy revenue of the above-ghát tálukas of the Kánara District (where this system obtains) on account of tree tax was Rs. 1,604 against Rs. 2,346 in the previous financial year.

31. Other miscellaneous receipts under toddy amounted to Rs. 8,288 against Rs. 11,638 in the previous year.

Number of trees licensed to be tapped.

32. The total number of trees licensed to be tapped in the Presidency proper during the year under report and in the previous year are contrasted below :—

			Cocoanut.	Brab.	Date and wild palm.	Total.
Trees tapped for raw toddy in all districts except Bombay, *vide* Appendix F.	1903-1904	... ...	12,321	7,293	2,11,631	2,31,245
	1902-1903	... ...	12,848	7,136	1,82,831	2,02,815
Trees tapped for sale of toddy as well as for distillation in Bombay only.	1903-1904	... ...	12,075	842	5,188	18,105
	1902-1903	... ...	11,695	848	4,695	17,238
Trees tapped for distillation only in Ratnágiri and Kánara.	Ratnágiri 1903-1904	...	10,312	...	...	10,312
	Ratnágiri 1902-1903	...	8,855	...	...	8,855
	Kánara 1903-1904	...	1,638	...	...	1,638
	Kánara 1902-1903	...	2,928	...	...	2,928

In all districts except Ratnágiri and Kánara licenses for tapping trees and for sale of toddy at shops, &c., were granted during the year under report for the year (commencing on 1st August and ending on 31st July) as directed in Government Resolution No. 797, dated the 4th February 1903. The figures given above for the year under report are therefore made up of the number of trees tapped for four months from April to July 1903 of the Revenue year 1902-03 and for eight months from August 1903 to March 1904 of the Revenue year 1903-04. Figures for the previous year, taken for comparison, have also been similarly obtained. The comparison effected by this method is fairly accurate so far as the number of trees are concerned, but these figures do not represent the exact number of trees for which the amount of tree tax shown in paragraphs 26 to 28 above was realized; because the amount shown as actually realized during the year under report includes the last instalment of tree tax paid on trees tapped during the previous financial year, whereas it does not include the amount of the last instalment on the trees tapped during the year under report.

It will be seen from the above figures that the number of trees tapped for raw toddy increased during the year under report by 28,430 trees and of those tapped for raw toddy and distillation together by 867 trees. The number of trees tapped for distillation in the Ratnágiri District also increased by 1,457 trees, but that of trees tapped for the same purpose in the Kánara District decreased by 1,290 trees. The causes of these increases and decreases have been given in paragraphs 26 to 28 above.

Trees tapped in Sálsette in Thána District for supply of toddy to Bombay.

33. During the year under report 900 date trees were tapped in the Sálsette Táluka of the Thána District for the supply of toddy to the toddy shops in Bombay, the rate of tree tax in Sálsette and Bombay being the same.

Manufacture of jagri from toddy.

34. During the year under report permission was granted to Mr. Chhabildas Lallubhai, under Government Resolution No. 485, dated the 24th January 1903, to tap 50 brab trees, growing on his estates in the Sálsette Táluka of the Thána District, for one month as an experimental measure, without payment of tree tax, for the purpose of manufacture of jagri from toddy, the establishment charges for supervising the tapping and manufacturing operations being borne by Mr. Chhabildas. Out of the 50 trees licensed 32 were actually tapped from 16th February 1904 to 15th March 1904, and their total yield was 176 gallons of toddy. The total quantity of jagri manufactured was 6 maunds 6 sers*, the price of which at Rs. 3 per maund amounts to Rs. 18-7-11, while the total expenditure incurred in making the experiment was, according to the figures

* Of 28 tolas each.

TODDY.

supplied by Mr. Chhabildas' Agent, Rs. 181-1-6. It will thus be seen that although the trees were exempted from tree tax and Mr. Chhabildas paid no rent for the trees used by him the business did not prove profitable. It is very doubtful whether the experiment will be repeated.

Raw toddy. Licenses for the sale of toddy.

35. Appendix F shows (1) the number of licenses granted (*a*) for domestic consumption, (*b*) for sale at tree-foot booths and (*c*) for sale at shops; (2) the number of trees licensed to be tapped; and (3) the quantity of toddy reported to have been sold from shops during the four and eight months of the year under report included in the Revenue years 1902-1903 and 1903-1904.

Licenses for domestic consumption.

36. The number of domestic consumption licenses granted during the year under report was 6,941 against 7,565 in the previous year, a decrease of 624. The decrease was chiefly in Surat of 547 and in Thana of 102 licenses. The decrease in Surat is attributed to a smaller number of licenses granted during the year to the Kaliparaj. In Thána the decrease is due to the fact that licenses were, as in the previous year, refused in cases where there was reason to suspect illicit practices. Sátára shows a decrease of one, while Kaira, Kolába, Poona and Broach show increases of 13, 8, 4 and 1, respectively. In the remaining districts licenses of this kind were not applied for during the year under report.

Licenses for tree-foot booths.

37. The number of licenses granted for the sale of toddy at tree-foot booths increased in the year under report from 273 to 299. The increase was chiefly in the district of Thána, *viz.*, of 32 licenses, and it is attributed to the reduction in the number of domestic consumption licenses, as stated in paragraph 36 above. Broach, Poona and Bijápur show increases of 3, 1 and 1, respectively, whereas Kolába, Surat, Ahmedabad and Ahmednagar show decreases of 6, 3, 1 and 1, respectively.

Shop licenses.

38. The number of shop licenses issued during the year under report was 1,229 against 1,179 in the previous year, an increase of 50. Surat and Ratnágiri show increases of 17 each. The increase in Surat is due to the large diminution in the number of domestic consumption licenses and that in Ratnágiri to the fact that most of the shops so opened were those for which no offers were made in the preceding year. Bijápur, Ahmedabad, Broach and Thána show increases of 8, 4, 4 and 3, respectively, and Sátára and Belgaum of one each. Kánara and Násik show decreases of 3 and 2 respectively.

Consumption of toddy.

39. The total sales of toddy increased during the year under report by 7,34,639 gallons. The most noticeable increases are in Poona (1,78,583 gallons), Surat (1,65,217 gallons) and in Dhárwár (1,21,608 gallons), and these are attributed to the prosperity of the year. These figures of sales cannot, however, be accepted as entirely accurate, as they have been extracted from the accounts furnished by the licensed vendors and do not include the quantities of toddy drawn under domestic consumption licenses.

Chapter V.—Foreign Liquors and Indian Manufactured liquors excised at Tariff Rates.

FOREIGN LIQUORS, &c., EXCISED AT TARIFF RATES.

Revenue from Foreign liquor and Indian manufactured liquors excised at tariff rates.

40. The revenue under this head is chiefly made up of (1) License fees for the sale of imported liquors and Indian made liquors excised at tariff rates and (2) Duty on spirits manufactured in India and excised at the tariff rates. The revenue from the former source amounted during the year under report to Rs. 1,52,273 against Rs. 1,66,901 in the previous financial year and from the latter source to Rs. 90,105 as against Rs. 43,421 realized in the previous year.

License fees.

The decrease (Rs. 14,628) in license fees was common to almost all districts, but occurred chiefly in the city of Bombay and was more apparent than real, because a part of the license fees due for the year under report was paid in advance at the end of the financial year 1902-03 and was accounted for in that year.

Duty.

The increase of Rs. 46,684 in duty collections was mainly due to the fact that during the year under report a large quantity of rum was issued from Mr. K. A. Ghaswalla's distillery at Mundhwa near Poona for sale in foreign liquor shops in the Poona District owing to the very high prices at which country

spirit was sold there consequent on the increase of taxation upon country spirit in that district under a system of competition for shop licenses.

Operations at the Rum Distillery at Mundhwa near Poona.

41. During the year under report 10,711 gallons of rum manufactured at Mr. Ghaswalla's distillery were issued as shown in the margin on payment of duty at the Sea Customs Tariff rate for sale in the foreign liquor shops in Poona and elsewhere as compared with 406¾ gallons issued in the previous year. No rum was issued during the year under report for Government Departments, free of duty, while 6,650 gallons were issued for supply to the Commissariat Department in the previous year. But 14,618¾ gallons of London Proof strength were issued during the year as country spirit for supply, after dilution to 25° U. P., to the retail vendors of country spirit in the Sátára District, Mr. Ghaswalla having obtained the contract for the supply.

Place to which removed.	1903-04.	1902-03.
	Gallons.	Gallons.
(1) Mr. Ghaswalla's depôt in Poona for supply to foreign liquor shops	10,325 of 15° U.P.	150 of 15° U. P.
(2) Bombay, for supply to Mr. Ghaswalla's two shops ..	386 of L. P.	256¾ of L. P.
Total ...	10,711	406¾

The sales of rum at the two foreign liquor shops granted to Mr. Ghaswalla in Bombay, as a special case, amounted to 544 gallons only.

Imports and consumption of foreign liquors.

42. Appendix G shows the quantities of foreign liquors imported into Bombay City by sea and sold there by foreign liquor licensees during the year under report as compared with the previous year. The imports of fermented liquors decreased by 87,464 gallons and those of spirits of wine and other non-potable spirits by 7,396 gallons. The imports of wine and liqueurs also showed slight decreases of 801 and 134 gallons respectively. The imports of potable spirits, however, increased by 18,371 gallons. The causes of these increases and decreases have been given in the Trade Report for 1903-04.

Issues from the Deccan Brewery.

The issues of malt liquors from the brewery at Dapuri near Poona were less by 49,165 gallons than in previous year.

Consumption of foreign liquors.

43. The sales of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay entered in Appendix G are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of Section 16 of the Bombay Abkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *bonâ fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required under clause (*a*), Section 12 of the Act, for the transport of foreign liquors, I am unable to state how much of the liquor entered in the abovementioned appendix as sold by the wholesale licensees passed into consumption within the Presidency or was exported to other provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona and other stations is bought by shop-keepers at other stations in and beyond the Presidency. Thus, some of the foreign liquor shop-keepers in Káthiáwár, Pálanpur, Mahi Kántha, the Nizám's Territory, the Berárs, Central Provinces and even Madras get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona firms to Government officers and others at out-stations.

Trade in denaturalized spirits.

44. Appendix H shows (1) the quantities of (*a*) imported and (*b*) locally produced denaturalized spirits passed into consumption at the favourable 5 per cent. *ad valorem* rate of duty during the year under report and (2) the country or Province from which the spirits were imported. No denaturalized spirit was produced in the Bombay Presidency, nor was any such spirit imported into this Presidency from other provinces in India for exportation. The total quantity imported from foreign countries during the year under report was 13,905 gallons and that from other Indian provinces for local consumption 5 gallons as compared with 16,410 gallons and 2,353 gallons in the eight months of the previous year.

FOREIGN LIQUORS, &c., EXCISED AT TARIFF RATES.

Number of licenses issued for sale of denaturalized spirits.

45. The total number of licenses issued in the year under report for the sale of denaturalized spirits was 37 in the city of Bombay and 34 in the mofussil against 33 and 25 licenses respectively in the previous year. The increase in the number of these licenses was due to closer supervision by the Abkári Department over the sale and possession of this spirit.

Licenses for the sale of imported liquors and country spirits excised at tariff rates.

46. The number of Hotels, Refreshment Rooms and shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at tariff rates during the year under report was 420 against 407 in the previous year. There was an increase of five in the number of Hotel licenses, two such licenses having been granted in Bombay, two in the Poona District (Khandála and Lánowli) and one in the Sátára District (Mahábaleshwar). One additional Refreshment Room license was granted in Ahmedabad and one in Sángli (Sátára District). Three new licenses were issued for the dining carriages running over the Great Indian Peninsula, Southern Marátha and Rájputána-Málwa Railways. Two additional wholesale licenses were granted in Belgaum and one wholesale and one retail license in Kolába and one wholesale license in each of the districts of Broach, Dhárwár and Rátnágiri. Three retail licenses in Bijápur were converted into wholesale licenses, one wholesale license in Khándesh was converted into a retail license and one additional retail license was issued there. One retail license was withdrawn in each of the districts of Kaira and Thána.

INTOXICATING DRUGS OTHER THAN OPIUM.

Chapter VI.—Intoxicating Drugs other than Opium.

Hemp Drugs. Operations of the year.

47. Appendix I shows the area under hemp cultivation and the intoxicating drugs produced in this Presidency and imported from other Indian provinces and the transactions at the Central and Bonded Warehouses during the year under report.

Gánja cultivation and outturn.

48. The number of villages in the Ahmednagar and Sátára districts in which hemp was actually cultivated for Gánja increased during the year under report from 28 to 31 and the total area under cultivation from 140 acres 36 gunthas to 521 acres 37½ gunthas, resulting in the production of 4,406 maunds 16 seers against 1,397¼ maunds in the previous year. This very large increase in cultivation and outturn is due to (1) large exports to the Madras Presidency in the beginning of the year, (2) the high prices obtained and (3) a better acquaintance with the rules and regulations on the part of the cultivators.

Bháng cultivation and outturn.

49. The cultivation of Bháng was permitted in two villages in the Ahmednagar District against three villages in the previous year, and the total area under cultivation was 13 acres 19 gunthas against 15 acres 7 gunthas in the previous year. The quantity of Bháng produced during the year under report was 46 maunds 33 sers against 13 maunds 33 sers in the previous year, showing an increase of 33 maunds. There was no cultivation of Bháng in the Sátára District.

Transactions the Warehouses. Imports.

50. The total quantity of intoxicating drugs lodged during the year under report in the five warehouses named in column 6 of Appendix I was, as detailed in the margin, 5,312 maunds 19 sers as compared with 1,518 maunds 3 sers in the eight months of the previous year. Of the quantity so lodged in the warehouse 152 maunds 20 sers of Bháng and 94 maunds 38 sers of Charas were imported from other provinces in India.

	Mds.	Sers.
Gánja ...	5,018	2
Bháng ...	199	19
Charas ...	94	38

Issues from Warehouses.

51. The total quantities of intoxicating drugs issued from the warehouses for sale in this Presidency were 748 maunds Gánja, 101 maunds 22 sers Bháng, and 80 maunds 35 sers Charas and those for export to Native States, other provinces in India and to foreign countries by sea were as shown below :—

Exports.

Exports to	Gánja. Mds.	s.	Bháng. Mds.	s.	Charas. Mds.	s.
Native States	30.	15	4	27	0	20
Other Provinces	168	26	...		...	
Foreign Countries...	26	2	...		3	1

The exports to Native States increased during the year under report by 19 maunds 32 sers and those to foreign countries by 20 maunds 13 seers.

Arrangements with Native States.

52. The arrangements made during the year under report with the several Native States, with a view to bringing the consumption of hemp drugs under control have been described in paragraph 9 (3) above.

Revenue from Intoxicating Drugs.

53. The revenue from intoxicating drugs, which is derived from (1) license fees for the privilege of sale and (2) a quantitative duty on the drugs issued from the warehouses and imported from other provinces, amounted in the year under report to Rs. 1,16,768 and Rs. 1,39,412 respectively as against Rs. 1,15,314 and Rs. 1,15,165 in the previous year. The most noticeable increases under "License fees" were in Poona (Rs. 10,417), Dhárwár (Rs. 4,140), Surat (Rs. 4,021) and Khándesh (Rs. 3,670). These are attributed to keen competition among the bidders. There was, however, a large decrease of Rs. 22,322 in Bombay, due to the heavy losses suffered by retail licensees during the previous year which made them more cautious in bidding for the year under report. The increase in duty collections was due to increased issues to Native States and foreign countries.

Shops licensed for the sale of Intoxicating Drugs.

54. The number of shops licensed for the sale of intoxicating drugs in the several districts of the Presidency was 540 against 553 in the previous year. Of this number, 28 licenses were for wholesale and 512 for retail vend against 30 and 523 such licenses granted in the previous year. Eight shops for the retail sale in Sátára, 6 in Belgaum, 3 in Ahmednagar and 1 in each of the districts of Ahmedabad, Dhárwár and Ratnágiri were closed during the year under report, while 4 new shops in Khándesh, 2 in Sholápur and 1 in each of the districts of Kaira, Surat and Bijápur were opened.

Quantities of Intoxicating Drugs sold.

55. The quantity of intoxicating drugs reported to have been sold at the shops was 42,347 sers (29,009 seers Gánja, 4,964 sers Bháng and 8,374 sers Charas, &c.) as shown in detail against each district in columns 20 to 22 of Imperial Form No. 4 against 21,192 sers in the eight months of the previous year.

Licenses for the sale of cocaine.

Bombay	...	117
Ahmedabad	...	11
Poona	...	10
Belgaum	...	8
Broach	...	6
Surat	...	6
Thána	...	4
Násik	...	1

56. As stated in para. 9 (4) above the sale of cocaine was permitted for *bonâ fide* medical purposes only under license and 163 licenses were granted, as noted in the margin, to Chemists, Druggists and qualified medical practitioners.

Quantity of cocaine imported and used.

The quantity of cocaine imported during the year was 1,283 lbs. 6 oz. and that used 35 lbs. 4 oz.

CHAPTER VII.—OPIUM.

OPIUM.

57. The Excise opium revenue is chiefly derived from duty or pass-fee levied on opium imported into the several British districts and Native States in this Presidency direct from Málwa, or on opium imported from Málwa and lodged in the Bombay Warehouse for exportation by sea to foreign countries, but subsequently diverted to home consumption. The details of the opium so imported and of the amount of duty levied thereon are given in Appendix J.

Imports from Málwa Duty-paid.

58. It will be seen from this Appendix that 145½ chests were imported during the year under report into this Presidency direct from Málwa on payment of the full excise duty, as compared with 160 chests in the previous year. Out of the 145½ chests, 41½ were imported by the Opium Farmer of the Ahmedabad District and the rest by the several Native States in Gujarát entitled to full or partial remission of duty.

Duty-free Imports.

59. The imports of duty-free opium into the Native States entitled to that privilege were 72 chests against 59 chests in the previous year, an increase of 13 chests. The increase was chiefly in Mahi Kántha due to increased consumption consequent on the return of prosperity after the famine of 1900.

Supplies from Bombay Opium Warehouse.

60. It will also be seen that during the year under report 943½ chests were cleared from the Bombay Opium Warehouse for home consumption.

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Out of this number 516 chests were purchased by the opium farmers of the Selection districts, 146 chests by the several Native States in this Presidency and 281½ chests by the Collector of Customs and Opium, Bombay, for supply to Government depôts in this Presidency and Sind as compared with 422, 112 and 279½ chests on these accounts respectively purchased in the previous year.

Total stocks and duty.

Thus the total stock for home consumption throughout the Bombay Presidency during the year under report was 1,161 chests (including the 72 chests imported free of duty by Native States) as against 1,032½ chests in the previous year, and the total amount of duty realized was Rs. 7,61,250 against Rs. 6,91,950 in the previous year, including duty on opium supplied to Sind.

Government stock and purchases.

61. The balance in the depôts at the beginning of the year under report was 11,487 lbs. valued at Rs. 1,21,852. As stated in paragraph 60 above 281½ chests (equal to 38,315 lbs.) were bought on behalf of Government, the price paid being Rs. 4,19,269 or an average of Rs. 10-15-1 as against Rs. 10-8-1 per pound in the eight months of the previous year. Six lbs. valued at Rs. 55 were purchased by officers other than the Collector of Customs and Opium, Bombay. The total stock of the year under report including the opening balance was therefore 49,808 lbs. of the aggregate value of Rs. 5,41,176. Out of this stock 15,789 lbs. valued at Rs. 1,71,550 were issued to the depôts in Sind during the year. Thus the net stock including the opening balance of the Presidency proper was 34,019 lbs. of the value of Rs. 3,69,626.

Issues from Government depôts.

62. The issues from the Government depôts in the Presidency proper during the year under report were 19,259 lbs., of which 5,115 lbs. were supplied to British licensed retailers, 76 lbs. to the Commissariat Department and 14,068 lbs. were sold to Native Chiefs. The realizations were Rs. 2,26,393, of which Rs. 24,480 were adjusted by credit to "Sale-proceeds" and debit to "Refunds and Drawbacks" on account of remission of pass-fee in favour of the Native Chiefs to whom the opium was supplied. Deducting from the realizations (1) the prime cost of the opium sold (Rs. 2,09,089) and (2) the value of 166 lbs. written off as loss from wastage and dryage in the depôts (Rs. 1,809) the balance (Rs. 15,495) represents the gain on sale-proceeds of opium during the year under report as shown in column 23 of Imperial Form No. 1. Deducting from this gain the marginally noted expenditure the net profit to Government was Rs. 8,272 against the proportionate profit of Rs. 8,815 in the previous year. The decrease was due to the fact that the prices of Málwa opium rose considerably during the latter portion of the year under report and consequently opium had to be purchased at a higher rate. This rate was, however, well within the issue rates fixed by Government for the year under report.

Gain on sale-proceeds of opium.

	Rs.
(1) Charges incurred on account of transport of opium from Bombay to up-country depôts	5,888
(2) Cost of the maintenance of the Government depôts at Sádra and Pálanpur	1,335
Total ...	7,223

Government stocks. Closing balance.

Deducting the issues and the loss by dryage from the opening balance (exclusive of Sind depôts) and purchases, there remained in stock in the Government depôts in the Presidency proper at the end of the year under report 14,593 lbs. valued at Rs. 1,58,729.

Retail transactions. British districts. Quantities placed on sale.

63. The total quantity of opium placed on sale at the shops in the British districts, excluding unsold stocks taken over at the beginning of the year under report by the in-coming from the out-going farmers, which do not pass through the Government accounts, was 80,997 lbs. as shown in Appendix J.

Quantities sold in British districts.

64. Appendix K shows the quantities of opium actually passed into consumption, the rate of consumption per head of population, the number of shops licensed for the sale of opium and the number of licenses granted to medical practitioners in each British district during the year under report. The total licit sales of opium in the British districts were 81,616 lbs. as compared with 73,491 lbs. in the previous year, an increase of 8,125 lbs. The increase occurred in all the Selection districts, except Surát which shows a decrease of 4 lbs. This decrease is the more remarkable because all other Gujarát districts show

increases varying from 202 lbs. in the Panch Maháls to 1,120 lbs. in Ahmedabad. The Collector attributes it to the prevalence of plague and the consequent temporary closing of the shops at Sarbhon and Jaláipore. The most noticeable increases were in Sholápur (1,925 lbs.), Khándesh (1,623 lbs.), Ahmednagar (1,386 lbs.) and Ahmedabad (1,120 lbs.), and these are attributed to gradual recovery from the effects of the late famine.

Districts under separate shop system.

65. Of the non-selection districts, that is, the districts where the separate or single shop system is in force, Sátára, Dhárwár and Bijápur show increases of 33 lbs., 24 lbs. and 17 lbs. respectively. The rest show decreases, *viz.*, Belgaum of 68 lbs., Kolába of 64 lbs., Thána of 29 lbs., Ratnágiri of 11 lbs. and Kánara of 2 lbs. only. The decrease in Belgaum seems to be due to the fact that the sales in the previous year (1902-1903) were exceptionally large compared with those in the preceding three years, probably because the district had just then recovered from the effects of the late famine and the people used more opium in that year in marriage and other ceremonies. The decreases in Kolába and Thána are due to enhanced prices (Rs. 18 and Rs. 20 against Rs. 15 and Rs. 18 per pound respectively) at which opium was sold there during the year under report which diverted custom to Bombay.

License fees.

66. The revenue under "License fees" amounted in the year under report to Rs. 34,448 against Rs. 28,274 in the previous year.

Results of the new separate shop system.

67. The subjoined statement shows the licit sales of opium and the financial results of the separate shop system in the districts mentioned above in the year under report as compared with those in the year 1901-1902 when the system was first introduced and the year 1898-1899 when the conditions were normal and the right of retail vend of opium in each district was sold to a single contractor with the condition (which does not obtain in the licenses under the new system) that opium should not be sold by him at a price exceeding the maximum prescribed in his license. The prices then charged and those prevailing in the year under report and in 1901-1902 are also given in this statement :—

District.	Sales of Opium in			Duty on Sales in			License fees in*			Total Revenue in			Average retail selling Prices.		
	1898-99.	1901-02.	1903-04.	1898-99.	1901-02.	1903-04.	1898-99.	1901-02.	1903-04.	1898-99.	1901-02.	1903-04.	1898-99.	1901-02.	1903-04.
	Lbs.	Lbs.	Lbs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Thána ...	751	538	520	3,862	2,767	2,674	1,925	2,161	1,854	5,787	4,928	4,528	13 0 0	18 0 0	20 0 0
Kolába ...	580	473	420	2,983	2,433	2,160	1,630	1,285	2,021	4,613	3,718	4,181	13 2 0	15 0 0	18 0 0
Ratnágiri ...	254	170	169	1,306	874	869	660	890	948	1,966	1,764	1,817	13 0 0	17 0 0	19 0 0
Belgaum ...	623	554	551	3,204	2,849	2,834	2,300	1,327	972	5,504	4,176	3,806	17 8 0	17 8 0	16 0 0
Dhárwár ...	848	632	747	4,361	3,250	3,842	6,000	7,575	5,294	10,361	10,825	9,136	20 0 0	22 0 0	20 0 0
Kánara ...	103	109	133	530	561	684	420	564	642	950	1,125	1,326	20 0 0	20 0 0	20 0 0
Bijápur ...	332	247	269	1,708	1,270	1,383	1,041	1,677	1,393	2,749	2,947	2,776	15 0 0	19 0 0	17 8 0
Sátára ...	2,190	1,404	1,630	11,263	7,221	8,537	7,175	10,298	10,378	18,438	17,519	18,345	13 2 0	19 0 0	20 0 0
Total ...	5,681	4,127	4,469	29,217	21,225	22,983	21,151	25,777	23,432	50,368	47,002	46,415	...	...	...

*These figures show the revenue offered by the licensees for the year. In some instances a portion of it was paid in advance in the past year.

68. It will be seen from the above figures that compared with the year 1898-99 the total licit sales of opium in the year under report show a decrease of 1,212 lbs. with a corresponding decrease of Rs. 3,953 in the realizations from duty and license fees together. The decrease in sales occurs in all districts except Kánara which shows an increase of 30 lbs., the districts showing marked decreases being Sátára (530 lbs.), Thána (231 lbs.) and Kolába (160 lbs.). The last two districts also show decreases of Rs. 1,259 and Rs. 432 respectively in the total realizations, while Sátára shows an increase of Rs. 407 in the total receipts. The decreases in sales and revenue appear to be due entirely to high prices charged by the licensed vendors. Compared, however, with the year 1901-02 the year under report exhibits an increase of 342 lbs. in total sales but a decrease of Rs. 587 in total revenue.

69. On the whole it seems that the general effect of the new system has been to cause a considerable decrease both in the total licit sales and total

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revenue, and the abolition of the maximum selling price, which is one of the principal features of that system, appears to be chiefly responsible for these results.

Number of retail opium shops and licenses to medical practitioners.

70. The total number of opium shops during the year under report was 808 against 813 in the eight months of the previous year. The decrease was wholly in the Sátára district where six shops were closed during the year for want of custom. On the other hand one new shop was opened in Bijápur. In addition to these shops 514 licenses were granted during the year under report against 471 in the eight months of the previous year to medical practitioners, druggists, etc., for the possession and sale of opium and certain preparations thereof, for medical purposes only. The increase was due to the fact that in some districts medical practitioners, who had not previously taken out licenses through ignorance of the law, were required to do so during the year under report.

Native States. Quantities supplied.

71. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States mentioned therein during the year under report was 58,031 lbs. against 29,102 lbs. in the eight months of the previous year. Of this quantity 48,231 lbs. were duty-paid and 9,800 lbs. duty-free against 25,087 lbs. and 4,015 lbs. respectively in the eight months of the previous year.

Opium transactions of principal Native States in Gujarát and of other petty States in the Presidency.

72. Appendix L shows in detail the accounts of opium transactions of the principal Native States in Gujarát and also of other petty States in the Presidency. Information regarding the quantities sold is furnished in the accounts rendered by the Darbárs as given in column 11 of the appendix mentioned above. The total licit sales of opium in the several Native States amounted in the year under report to 57,584 lbs. against the proportionate sales of 48,688 lbs. in the previous whole year. The increase is noticeable in all the States, but more particularly in Káthiawár (5,015 lbs.), Pálanpur (1,661 lbs.) and Cutch (1,185 lbs.). These increases are attributed to (1) the return of good seasons and consequent improvement in the condition of the people using the drug, (2) the return of people who had migrated on account of successive famines, and (3) to celebration of a large number of marriages which had to be put off pending the advent of better seasons.

Baroda.

73. Detailed information regarding the area under poppy cultivation in the Baroda State and the disposal of opium produced therein has been given in Appendix 4 of the Report on the Administration of the Opium Department (Imperial only) of this Presidency for the year 1903-04, submitted to Government separately. The total licit sales of opium in the four main divisions of the Baroda State amounted in the year under report to 23,302 lbs. as shown in the margin against 22,017 lbs. in the previous year, an increase of 1,285 lbs. All the four divisions show increases, *viz.*, Navsári of 121 lbs., Baroda of 900 lbs., Amreli of 64 lbs. and Kadi of 200 lbs., and these are attributed to good seasons. The rate of licit consumption per head of population was during the year under report ·39 tola in Navsári, 1·22 tola in Baroda, 1·11 tola in Amreli and ·28 tola in Kadi divisions against ·36, 1·14, 1·09 and ·27 tola respectively in the previous year.

	lbs.
Navsári ...	... 1,885
Baroda ...	... 14,149
Amreli ...	... 3,276
Kadi ...	... 3,992
	23,302

Excise opium revenue. Total realizations.

74. The total excise opium receipts for the year under report were Rs. 7,27,748 as shown in detail in the Imperial Form No. 1 (cols. 21 to 23 and 29 and 31). Adding to this Rs. 3,000 sanctioned by Government of India, to recoup the loss of a part of the excise revenue on account of confiscated opium supplied to the Pátna and Gázipur Opium Factories, the total revenue amounts to Rs. 7,30,748 against Rs. 6,41,375 in the previous year, an increase of Rs. 89,373. This increase is due to the causes explained in paragraphs 64 and 72 above. These figures of revenue are inclusive of refunds of duty or pass-fees (Rs. 72,788) made to the several Native States, but are exclusive of Rs. 97,200 recovered during the year under report against Rs. 97,700 in the previous year, from the opium farmers of the Selection districts, towards the cost of the Opium Preventive Service, as these contributions are credited to cash recoveries and utilized for the up-keep of the establishment and are not included by the Accountant General in the excise receipts of this Presidency.

CHAPTER VIII.—FINANCIAL RESULTS.

Revenue realization from all sources.

75. The total realizations of the year under report, as shown in detail in Imperial Form No. 1, are contrasted in the following table with those of each of the previous four years :—

Heads of Revenue.	Realizations in				
	1899-1900.	1900-1901.	1901-1902.	1902-1903.	1903-1904.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit	65,69,090	63,81,549	67,16,059	69,47,783	77,97,636
2. Toddy	14,06,115	13,79,391	14,23,741	13,88,030	15,52,000
3. Imported foreign liquors and country liquor excised at tariff rates	1,60,381	1,53,689	1,72,864	2,10,322	2,42,378
4. Intoxicating drugs	2,03,798	1,97,762	2,12,660	2,30,479	2,56,180
5. Opium	8,92,681	6,54,791	6,10,221	6,34,325	7,26,494
6. Miscellaneous	74,588	56,952	62,035	65,126	66,246
Total ...	93,06,653	88,24,134	91,97,580	94,76,065	1,06,40,934

N. B.—The figures shown against items 1 and 5 for the year 1903-1904 are exclusive of Rs. 1,38,760 and Rs. 81,200 paid into the Bombay Treasury (and included in the Accountant General's statements as a part of the excise revenue of Bombay) on account of (1) still-head duty on spirit issued from Uran distilleries for transport to Sind and (2) pass-fee or duty levied on opium supplied to that province. The figures given for the previous four years are also exclusive of such amounts.

76. It will be seen from the above table that during the year under report the total excise receipts of the Presidency proper exceeded those of the previous year by Rs. 11,64,869 and the average realizations of the previous three years by Rs. 15,31,478. The increase is distributed between all the main heads of revenue, but the greatest increase is under "Country spirit." The fluctuations in the several items of revenue included in the figures given in the above table and their causes have been noticed under their respective heads in the preceding chapters.

77. Agreeably to the orders of the Government of India conveyed in Government Resolutions, Revenue Department, Nos. 1018 and 3365, dated respectively the 8th February 1904 and 4th May 1904, two statements—one showing demands, collections, refunds, remissions and balances of excise revenue in the several districts of the Presidency proper for the year under report, and the other explaining the difference between the collections of excise revenue in the Accountant General's books and those in the said demands, collections and balances' statement—are appended and marked M and N respectively. It may, however, be stated here that it is not possible to ascertain the correct figures of demand and balances for the financial year under report because the payment of instalments of the minimum revenue guaranteed by the country spirit farmers of some of the districts whose licenses expired on the 31st July 1903 or on the 31st July 1904 was regulated according to the revenue year and because instalments of tree-tax on trees tapped during the year under report were paid according to revenue year in all districts except Ratnágiri and Kánara as stated in paragraph 32 above. But the figures of collections given in the two appendices are correct.

Incidence of taxation. Abkári revenue.

78. The average incidence of Abkári taxation per head of population for the year under report was 10 annas and 2 pies as compared with 8 annas and 10 pies, the average for the preceding five years. As usual the incidence of taxation per head of population was highest in Bombay, being Rs. 4-2-8 for the year under report as against Rs. 3-11-9, the average of the previous five years. It was again in the year under report lowest in Káira, namely 10 pies against the average of 9 pies for the previous five years. In Surát and Thána it was Re. 1-11-9 and Re. 1-5-4 respectively compared with the average of Re. 1-9-4 and Re. 1-4-8. In the remaining districts the incidence ranged from Re. 0-12-5 in Poona to Re. 0-1-7 in Sátára against Re. 0-9-10 and Re. 0-1-1, the respective averages of the previous five years.

Expenditure.

79. The expenditure of the Abkári and Opium Departments is classed together under the major head "Excise," and as a general rule the same estab-

FINANCIAL RESULTS.

lishments have done preventive duties for both departments. In the City of Bombay, however, a permanent Excise Establishment at a cost of Rs. 8,556 per annum has been entertained exclusively for opium work; and a separate Opium Preventive Service has also been established since 1899 for the suppression of opium smuggling. The total expenditure on account of this service amounted during the year under report to Rs. 71,367, to meet which Rs. 97,200 were recovered as contributions from the opium farmers who obtained their farms on the selection system. The details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2 appended. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 4,64,322 against Rs. 4,18,587 in the previous year, the increase occurring principally under the head "Establishment" and is due to increase in the sanctioned strength of the establishment as shown in the following table :—

District in which sanctioned.	Number and date of Government Resolution sanctioning the Establishment.		Chief Inspector.	Chief Inspectors.	Inspectors.	Inspectors.	Inspectors.	Sub-Inspectors.	Detectives.	Sub-Inspectors.	Clerks.	Clerks.	Clerks.	Clerks.	Jamedárs.	Havaldárs.	Náiks.	Náiks.	Peons.	Peons.	Peons.	Peons.	Hamáls.	Sweepers.
			200—20—300	250	100	75	60	30	30	20	60	40	30	25	20	15	12	10	10	9	8	8	1½
Khándesh	912 R. D.	17th Feb. 1903.	1	...	2	2	...	2	2	1	...	1	2	1	5	4	12	3	22	40	31	2	...
	6225 R. D.	8th Sept. 1903																					
Poona	3043 R. D.	23rd Mar. 1903.	...	1	...	1	2	...	...	...	1	...	...	...	...	...	1	...	4	5	6	...	...
	3813 F. D.	26th Nov. 1903																					
Sátára	1246 R. D.	27th Feb. 1903.	...	1	...	...	1	...	...	...	...	...	...	...	...	...	1	...	6	5	5	...	...
	3813 F. D.	26th Nov. 1903.																					
Belgaum	3159 R. D.	14th May 1903.	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	1	...	1	2	...	...
Sholápur	3463 F. D.	22nd Oct. 1903.	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	1	...	...
Ahmednagar	3778 F. D.	21st Nov. 1903.	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...
Surat	1074 F. D.	17th Mar. 1904.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...
Dhárwár	2910 F. D.	2nd Sept. 1903.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Uran Distilleries ...	3838 F. D	28th Nov. 1903.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	2	...	...
Total ...	.....	.....	1	2	2	3	4	2	2	1	1	2	2	2	5	4	14	4	34	53	49	2	1

80. The increase in the strength of the establishment in Khándesh, Poona, Sátára and Belgaum was necessitated by the introduction of the new country spirit system for the protection of revenue from illicit distillation and smuggling, the co-operation hitherto received in this respect from the detective establishments of the monopolist contractors being no longer available. The increase in the clerical establishments was due to increased Abkári work in the Collectors' and Account offices. The increase at the Uran distilleries was made in order to guard one of the distilleries which had been closed for some time, but was reopened in the year under report.

81. The expenditure shown in Imperial Form No. 2 appended is exclusive of (1) the cost of the Police Establishment employed on Abkári and Opium duties, (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses, (3) compensations to Native States whose Abkári and hemp drugs rights have been leased or acquired, and (4) compensation paid to the Chief of Pálanpur and to the tálukdárs in the Mahi Kántha and Rewa Kántha Agencies for loss of transit duties on opium. These items amount to Rs. 93,068, Rs. 1,43,750, Rs. 2,65,072, and Rs. 45,865.

Chapter IX.—Offences against Abka'ri and Opium Laws.

OFFENCES AGAINST ABKA'RI LAW.

82. Appendix O shows the number of offences against the Abkári Law detected in each district during the year under report by Government establishment and the country spirit farmers' men under the heads (1) offences relating to liquor and toddy and (2) offences relating to hemp drugs. It will be seen that the total number of cases detected was 3,141 as against 2,513 in the previous year, the percentage of convictions on the number of cases brought up being 91·8 compared with 94·5 in the previous year. Of the number of detected cases 2,630 related to liquor and toddy and the rest (511) related to hemp drugs against 2,159 and 354 cases under these respective heads in the previous year. The number of cases detected by the Government establishment was 2,735 and that by the country spirit farmers' men 406 as against 1,833 and 680 respectively in the previous year. The cases detected by the farmers' men related to liquor and toddy only.

Total number of cases detected.

83. The number of cases of illicit distillation and possession of implements for unauthorized manufacture increased by 90, that of illicit importation and possession of liquor by 53, and that of other miscellaneous offences pertaining to liquor and toddy by 328. The number of cases of illicit cultivation and manufacture of hemp increased by 27, that of illicit importation of intoxicating drugs by 7, that of illicit transport, possession and sale by 103, and that of other miscellaneous offences relating to hemp drugs by 20. All these increases are due to increased vigilance on the part of the Excise Establishment.

Fluctuations in the number of cases under each head detected.

84. The districts showing marked increases in the number of detected cases of illicit distillation and possession of implements are Panch Maháls and Thána of 117 each, whereas those showing noticeable decreases are Khándesh (83) and Kaira (42). Illicit distillation is still rife in Násik, Broach and parts of Surat, and no material improvement can be hoped for unless the Mhowra Flowers Act is applied to these areas. Proposals to this effect have already been made. The number of cases of illicit importation and possession of liquor increased in Násik by 34 and in Khándesh, Surat and Thána by 29, 20 and 14 respectively, whereas such cases in Kaira, Bombay and Ahmedabad decreased by 19, 27 and 36.

Districts showing marked increases or decreases in cases detected.

85. The districts showing noticeable increases of offences relating to hemp drugs are Ahmednagar of 25 cases under "Illicit cultivation" and Bombay and Násik of 89 and 16 cases respectively under "Illicit transport, possession or sale."

86. Appendix P shows the number of cases investigated under the Opium Act during the year under report. Figures for the whole of the previous financial year are not available, as the half-yearly returns of the several districts and Native States from which this information is usually obtained were formerly kept for the revenue year. It will be seen that 200 opium cases were brought up for trial in the British districts and 58 in the Native States during the year under report against 122 cases in the former and 38 cases in the latter during the eight months of the previous year. In the majority of cases convictions were obtained and only a few of the accused persons, *viz.*, 26 in the British districts and 8 in the Native States, were either acquitted or discharged owing to want of sufficient evidence to secure a conviction. Of the total quantity of 211 lbs. of opium seized in these cases 154 lbs. were seized in the British districts and 57 lbs. in the Native States compared with 141 lbs. in the former and 22 lbs. in the latter during the eight months of the previous year. Out of the fines adjudged in these cases Rs. 3,539 were recovered in the British districts and Rs. 960 in the Native States during the year under report.

Offences against Opium Act.

87. Some of the important cases of opium smuggling in which great care and dexterity were displayed and trouble and risk incurred by the detecting officers are summarized below :—

(1) On 18th March 1904, Mr. Bapuji C. Moola, Opium Inspector, acting on information proceeded with a party of Opium Police—mounted and foot—to Katwar in the Mahi Kántha Agency and watched the roads leading from the Gáikwár territory and succeeded in capturing a smuggler who was

riding a camel carrying 40 lbs. and 20 tolas of contraband opium, brought from Vijápur in the Baroda State. The smuggler had a sword with him but was disarmed before he could inflict any injury. The accused was convicted and sentenced to suffer rigorous imprisonment for eight months and to pay a fine of Rs. 50 or in default to undergo further imprisonment for two months.

(2) On the 12th October 1903, Mr. J. Dyas, Opium Inspector, Bhusáwal, on receipt of information followed and searched at the Duskheda Station a passenger from Ujjain and discovered 9 lbs. 27½ tolas of contraband opium. The accused was convicted and sentenced to suffer six months' rigorous imprisonment.

(3) On the 28th October 1903, Mr. M. Coady, Opium Inspector, Paneh Maháls, acting on information that certain smugglers had illicitly imported opium in the village called Mataria in the Godhra Táluka and were selling it proceeded to the village and succeeded, with the assistance of a Bhil Constable and informers, in arresting six Banjáras with 12 lbs. of contraband opium in their possession. The accused were convicted and sentenced to suffer rigorous imprisonment for various terms from two to four months and to pay a fine of Rs. 25 each.

(4) On the night of the 24th February 1904, Mr. R. M. Boardman, Opium Sub-Inspector, Samera, on receipt of information watched with a party of his men the pass near Belar leading from the Dungárpur State. Four Bhils carrying bundles on their shoulders were observed approaching them. On Mr. Boardman and his men making a rush one of the smugglers fired into the opium party and unfortunately wounded a Bhil who had given the information and who had accompanied the Sub-Inspector. Two of the four Bhils were arrested on the spot with 19 lbs. and 4 tolas of contraband opium. Of the two Bhils who escaped Mr. Boardman succeeded in arresting one at Raipur in the Idar State; the other could not be traced. Each of the three accused was convicted and sentenced to suffer rigorous imprisonment for nine months and to pay a fine of Rs. 50.

The new Opium Preventive Service.

88. There was no change during the year under report in the strength of the new Opium Preventive Establishment, except that a part of that establishment serving in the Khándesh and Násik Districts under the supervision of the Superintendent, Opium Preventive Service, and consisting of the marginally noted officers and men, was placed from 1st March 1904 under the control of the Assistant Collector of Abkári, Khándesh and Násik Districts. The operations of the Opium Preventive Service were confined during the year under report to the Khándesh, Násik, Surat, Broach, Kaira, Panch Maháls and Ahmedabad Districts and to certain parts of the Mahi Kántha Agency. The principal railway stations and the frontiers of Native States adjoining British territory in these districts were closely watched. New posts were established at Pál in Khándesh and Annas in the Panch Maháls, and men were placed at the Baroda and Surat Railway Stations on the opening of the chord line from Godhra to Baroda. The Opium Preventive Establishment detected during the year 128 cases under the Opium Act, convictions being obtained in 116 cases, the most important of which have been mentioned in the preceding paragraph. The total quantity of opium seized was 123 lbs. 16 tolas against 163 lbs. 12 tolas in the eight months of the previous year. In addition to the opium cases mentioned above the Opium Preventive Establishment detected during the year under report 360 cases under the Abkári and Arms Acts and convictions were obtained in all but one case.

1 Chief Inspector.
1 Inspector.
1 Assistant Inspector.
2 Sub-Inspectors.
2 Informers.
2 Jamedárs.
6 Sowárs.
13 Detectives.
26 Head Constables.
30 Constables.

GENERAL REMARKS.

Questions affecting excise administration.

89. As regards Government Resolution, Revenue Department, No. 3646, dated the 16th May 1904, directing that the information called for by the Government of India in their letter No. 2455-S. R., dated the 21st April 1904, dealing with the memorandum by the Honourable Mr. F. S. P. Lely on the subject of the excise administration in India, should be embodied in the Administration

Report, I would state that on receipt of the Government Resolution the Collectors of all the districts in this Presidency were asked to report on the points mentioned by the Government of India and many of these reports are still awaited. I propose therefore to deal with these questions in next year's report, unless Government should desire a special report at an earlier date.

90. The record of the year has throughout been strongly marked by the renewal of the prosperity of the country of which there is no surer sign than an increase in the consumption of the luxuries to which the people are accustomed.

I have the honour to be,
Sir,
Your most obedient Servant,

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX A.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise (Intoxicating Liquors) Memorandum (Edition of the year 1902), relating to Bombay Presidency proper, correct with reference to facts and figures for the year ending 31st March 1904.

Para. 168—The total Excise receipts for the year ending 31st March 1904 amounted to Rs. 106·40 lákhs as shown below :—

Head.	Receipts in lákhs of Rupees.	Percentage of total receipts.
Country Spirits	77·98	73·28
Toddy	15·52	14·58
Duty on Rum, &c., manufactured in India ...	0·55	0·52
Duty on Malt Liquors manufactured in India.	0·35	0·33
License fees on imported liquors, &c. ...	1·52	1·43
Opium and its preparations	7·26	6·82
Hemp Drugs	2·56	2·41
Fines, forfeitures and miscellaneous ...	0·66	0·63
Total ...	106·40	100·00

Para. 169, line 2—Add the words " and Act I of 1903 " after " 1892."

Para. 171, line 5—Insert the words " the districts of Belgaum, Poona, Sátára and Khándesh " between the words " Bombay " and " a coast " and in line 6 for " above-ghát " read " below-ghát."

Para. 172, sub-para. 1, line 1—In 1903-1904 such supplemental payments amounted to Rs. 0·86 lákh.

Para. 175, line 2—" 1903-1904 " for 1900-1901."

„ *line 3*—For " Rs. 4 " read " Rs. 3-10-0."

„ *line 4*—For " Rs. 5-5-4" read " Rs. 4-13-4 " and for " Rs. 2-2-0 " read " Rs. 1-14-0."

„ *sub-para. 2, line 3*—For " Rs. 3-8-0 " read " Rs. 3-5-3."

Insert the following heading between paras 178 and 179 :—

" (2) The Contract Distillery and separate shop system."

Para. 179.—For the last sentence substitute the following :—

" This system has been introduced into the Poona and Sátára Districts also with effect from 1st April 1903." Also add the following sub-paras. :—

" The rates of duty charged in the contract areas on liquor of authorized strength of 25° U. P. were Rs. 3-14-0 in Belgaum, Rs. 4 and Rs. 3-14-0 in Poona, and Rs. 3-10-0 in Sátára, corresponding to Rs. 5-2-8, Rs. 5-5-4, Rs. 5-2-8 and Rs. 4-13-4 respectively per proof gallon."

" The revenue realized under this system amounted to Rs. 9 5 lákhs. Of this 3·65 lákhs were realized from license fees and the balance from still-head duty. The average incidence of taxation was Rs. 8-9-11 per proof gallon of which Rs. 5-4-10 were derived from duty and the balance from vend fees."

Insert the following heading and paragraph between paragraphs 179 and 180 :—

" (3) Contract Distillery, Separate shop and Minimum guaranteed Revenue System."

179-*A*.—With effect from 1st April 1903 the District Monopoly System has as an experimental measure been superseded in the Khándesh District by a Contract Distillery, Separate shop and Minimum guaranteed Revenue System. Under this system the privilege of manufacturing spirit at the Central Distillery at Dhulia and at the small branch distillery at Dhadgaon and of supplying it to retail vendors at fixed rates from these distilleries and from the Depôts at Jalgaon and Nandurbár was assigned as in case of Poona and Belgaum to the tenderers who offered to supply spirit of the sanctioned strengths at the lowest rates. As regards the sale of liquor the license fees were not fixed by auction as was done in Poona, Belgaum and Sátára but the right of retail vend at each shop or in groups of shops or in all shops in a táluka was owing to special facilities obtaining in

the district for illicit distillation and for other reasons, disposed of by a system of tenders of minimum guarantee of duty. There were no fixed maxima selling prices in Khándesh.

The rates of still-head duty in Khándesh vary from annas 12 to Rs. 2 per gallon of 25° U. P. (corresponding to Re. 1 to Rs. 2-10-8 per proof gallon) and those of 60° U. P. from annas 6 to Re. 1 per gallon.

The revenue realized under this system was Rs. 6·12 lákhs. The average incidence of taxation was Rs. 2-4-0 per proof gallon.

The heading of paragraph 180 "The Free supply system" to be numbered (4) instead of (2).

Para. 182, line 1—Substitute "1903-1904" for "1900-1901" in the bracket.

Para. 186, line 2—Substitute the words "in 1903-1904 to Rs. 27·4 lákhs or about one-third" for the words "in 1900-1901 to Rs. 22·92 lákhs, or about two-fifths."

„ *line 3*—Substitute "Rs. 5·8 lákhs" for "Rs. 4·37 lákhs."

„ *Sub-para. 1, line 1*—For "Rs. 4-12-7" read "Rs. 4-14-5."

line 2—For "Rs. 3-14-0" read "Rs. 3-13-10."

The number of Heading above para. 187 to be changed from "(3)" to "(5)."

Para. 187, line 5—For the words "previously dealt with" read "dealt with under heads (1) and (4) above."

Para. 189, line 2—For "Rs. 2-0-0" read "Rs. 2-5-4."

Para. 191—For this paragraph substitute the following :—

"There were no deficiency payments in 1903-1904 to make up the "minimum guarantee" but Rs. 19,447 were realized on account of "miscellaneous receipts." Almost the whole of the revenue obtained under this system was realized by still-head duties and amounted on an average to Rs. 2-11-7 per proof gallon.

Para. 192, line 7—Substitute "in 1903-1904 was Rs. 5,625" for "in 1900-1901 was Rs. 8,400."

Para. 193, sub-para. (2), line 1—Insert the words "and in the districts of Belgaum, Poona and Sátára" between "Bombay" and "practically."

Sub-para. 4, page 34,—

Lines 8 and 9—Substitute the words "in 1903-1904 Rs. 77·92 lákhs, of which Rs. 9·45 lákhs represent vend fees in Bombay Town and Island and in Belgaum, Poona and Sátára Districts, Rs. 0·92 lákh" for the words from "in 1900-1901" to "Rs. 3·13 lákhs."

Line 10, same para., page 35—For "·07 lákh" read "·2 lákh."

Line 11—For "1,717,775" read "2,086,955."

Line 12—For "Rs. 3-11-1" and "Rs. 3-4-1" read "Rs. 3-11-9" and "Rs. 3-3-8" respectively.

Para. 197—For the words "Sátára and Kaira Districts" read "Kaira District." Also delete the words "Sátára and" in the marginal heading.

Para. 199 (2), line 2—Insert "Sátára" between "Dhárwár and Thána."

Line 4—For "six" read "seven."

Para. 200, lines 2 and 3—For the words "in 1900-1901 amounted to Rs. 13·92 lákhs, of which Rs. 8·88 lákhs" read "in 1903-1904 amounted to Rs. 15·52 lákhs, of which Rs. 9·75 lákhs."

Para. 201, line 4—Insert the words "and rum manufactured at the distillery attached to Mr. K. A. Ghaswalla's Sugar Refinery Factory at Mundhwa, near Poona, when issued from the distillery is" between "Presidency" and "excised."

Lines 6 and 7—For words "in 1900-1901 to Rs. 1,752" read "in 1903-1904 to Rs. 55,495."

Para. 202, line 2—For "in 1900-1901 was 5,15,366 gallons" read "in 1903-1904 was 5,49,195 gallons."

Para. 203, line 3—For "183" read "188" and for "1900-1901" read "1903-1904."

Line 4—For "111" read "107."

Para. 206, lines 2 and 3—For "1900-1901" read "1903-1904" and for "9 annas and 2 pies" read "11 annas and 1 pie."

APPENDIX 1.

		1903-1904		for 1900-1901.
Column 2	... ...			
„ 3	... ...	106·40	for	87·54
„ 4	... ...	Re. 0-11-1	„	Re. 0-9-2
„ 5	... ...	73·28	„	72·6
„ 6	... ...	14·58	„	15·9
„ 7	... ...	2·28	„	1·8
„ 8	... ...	6·82	„	6·8
„ 9	... ...	2·41	„	2·3

APPENDIX 2.

		1903-1904		for 1900-1901.
Column 2	... ...			
„ 3	... ...	67·35	for	55·88
„ 4	... ...	10·57*	„	7·57
„ 5	... ...	77·92	„	63·45
„ 6	... ...	0·06	„	0·09
„ 7	... ...	77·98	„	63·54
„ 8	... ...	2,087	„	1,718
„ 9	... ...	136	„	112
„ 10	... ...	Rs. 3-3-8	„	Rs. 3-4-1
„ 11	... ...	Re. 0-8-1*	„	Re. 0-7-0
„ 12	... ...	Rs. 3-11-9	„	Rs. 3-11-1

* Includes deficiencies paid by distillers on their minimum guarantee and miscellaneous receipts.

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX B.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise Memorandum (Hemp Drugs), relating to Bombay Presidency proper and Sind, correct with reference to facts and figures for the year ending 31st March 1904.

The following should be substituted for paragraphs 40 to 45 of Chapter VI of the Memorandum of 1902 (Third Edition) :—

40. The hemp drugs receipts for the year ending 31st March 1904 were— General Revenue Statistics.

	Rs.
Bombay proper	2,56,000
Sind	2,38,000
Total ...	4,94,000

being 2·41 per cent. of the total excise receipts in the case of the Presidency proper and 18·95 per cent. in Sind. Out of the amount of Rs. 2,56,000 in the case of the Presidency proper, Rs. 1,39,000 represent duty, and Rs. 1,17,000 vend fees, and out of Rs. 2,38,000 for Sind, Rs. 92,000 represent duty and Rs. 1,46,000 vend fees.

41. Consequent on the passing of the Bombay Act V of 1901, the following restrictions were placed, with effect from the 1st August 1901, on the cultivation of hemp plant and the traffic in the intoxicating drugs: Present arrangements as regards cultivation, taxation and vend of intoxicating drugs.

(*a*) Cultivation of the hemp plant for gánja in Bombay Presidency proper is restricted to the districts of Ahmednagar and Sátára and is there carried on under licenses, the cultivators being bound to harvest their crop under official supervision and to store the produce in Central and Bonded Warehouses located near the places of manufacture. From these Central Warehouses, the drug is issued to licensed dealers, or transferred under bond to the Bonded Warehouses established, one in Bombay and the other in Surat. These Bonded Warehouses are, however, primarily intended for the storage of drugs imported from other Provinces under a system of permits. For the storage of gánja in the warehouses a small fee is charged and all issues therefrom are made under the supervision of the Warehouse Inspector. Cultivation of the hemp plant is restricted in the Province of Sind to Dehs Bubak and Yakubani in the Sehwan taluka of the Lárkána Collectorate and the Bháng is all deposited in the Government Central Warehouse at Bubak from which it is issued to the licensed dealers on payment of the quantitative duty.

Gánja from Central Provinces, Charas from the Punjáb, Bháng from the Punjáb and the United Provinces.

(*b*) Duty at the following rates is levied on all intoxicating drugs issued from the warehouses or imported from other Provinces noted in the margin :

On Bháng at annas 8 per seer of 80 tolas.

On Charas at Rs. 2 per seer. (Raised to Rs. 6 per seer since 1st April 1904).

On Gánja at Rs. 4 per seer.

(*c*) The wholesale business is separated from the retail vend. The licenses for the wholesale vend are issued to persons approved by the Collector and the Commissioner on payment of a fixed annual fee of Rs. 15 each. The privilege of retail vend in each shop separately is sold by public auction, no objection being taken to one person bidding for several shops.

(*d*) The maxima quantities of the intoxicating drugs which may be transported without a permit from one place to another within the Presidency, or sold by a retail vender to one and the same person in the aggregate in one day are limited to five tolas in the case of Gánja and Charas, or any preparation or admixture thereof, and to one-fourth Indian seer, or twenty tolas in the case of Bháng, or any preparation or admixture thereof.

42. In all Native States under the political control of the Government of Bombay, whose Abkári revenue had already been leased to the British Government, the management of their hemp drugs revenue was also acquired during the year 1903-04 for various periods ending the 31st July 1904 on payment of fixed annual compensations. In the States whose Abkári revenue has not been so leased the Chiefs have agreed to prohibit cultivation of hemp and to assimilate their system of taxation and control of hemp drugs to that prevailing in British districts on condition that three-fourths of the duty levied on the drugs exported to their States is refunded to them. Arrangements in Native States.

43. The total consumption of intoxicating drugs in the Bombay Presidency proper in the year ending 31st March 1904 amounted to 1,059 maunds or 2·76 seers per 1,000 of population and in Sind to 3,170 maunds or 39 seers per 1,000 of population according to Total consumption of intoxicating drugs and incidence of taxation.

the census figures of 1901 and the general average incidence of taxation was Rs. 6·05 and Rs. 1·88 per seer respectively. Of this Rs. 3·29 were derived from duty and Rs. 2·76 from vend fees in the case of Presidency proper and Re. 0·73 from duty and Rs. 1·15 from vend fees in Sind.

APPENDIX 1.

Column 2, 1903-1904, for 1900-1901.
„ 3, 494 for 475
„ 4, 4·2 „ 4·8

APPENDIX 2.

Column 2, 1903-1904, for 1900-1901.

„	3, Rs. 4	for	No quantitative duties are at present levied in Bombay.
„	4, Rs. 2		
„	5, As. 8		
„	6, Rs. 9·1	„	10·3
„	7, Rs. 1·4	„	...
„	8, Rs. 1·5	„	2·5
„	9, Rs. 2·9	„	(e) 2·5

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX C.

Note showing corrections and alterations necessary to make Chapter VI of the Government of India Opium Memorandum (Edition of the year 1902), relating to the Presidency of Bombay (including Sind and Aden), correct with reference to the facts and figures for the year ending 31st March 1904.

Para. 54, line 1—For "July 1901" read "March 1904" and for "Rs 7,91,000" read "Rs. 8,24,000."

Line 2—For "Rs. 6,28,000" read "Rs. 7,03,000."

Line 3—For "Rs. 1,50,000" read "Rs. 1,74,000."

Para. 59, line 30—For "1,151" read "1,100"

Last line—For "1900-1901" read "1903-1904."

Para. 60, line 1—For "1900-1901" read "1903-1904" and for "1,161 maunds" read "1,198 maunds."

Line 2—For "Rs 6,41,000" read "Rs. 6,50,000."

Line 3—For "Rs. 4,78,000" read "Rs. 5,89,000."

Line 4—For "Rs 3·5" read "Rs. 3·2" and for "Rs. 13·5" read "Rs. 13·2."

Para. 60, sub-para. 2, line 1—For "730" read "705."

Line 2—For "1900-1901" read "1903-1904" and for "335" read "283."

Para. 61, line 5—For "458" read "520."

Line 6—For "1900-1901" read "1903-1904" and for "Bombay and Poona" substitute "Bombay and Surat."

Para. 66, line 2—For "1900-1901" read "1903-1904", for "(1,161 maunds)" read "(1,198 maunds)" and for "2·5 seers" read "2·6 seers."

Last two lines—Read thus:—It is highest in Bombay Town and Island, Ahmedabad and Broach.

APPENDIX 1.

Page 28—*Column 2 of the table*	...	For "1900-1901" read "1903-1904."
„ *3* „	...	For "791" read "824."
„ *4* „	...	For "7·9" read "6·9."
„ *5* „	...	For "0-0·8" read "0-0-9."

APPENDIX 2.

Page 28—*Column 2 of the table*	...	For "1900-1901" read "1903-1904."
„ *4* „	...	For "3·5" read "3·2."
„ *5* „	...	For "13·5" read "13·2."
„ *6* „	...	For "2·5" read "2·6."

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The following changes have been made after 1st April 1904:—

Para. 55, line 7—Delete "and" between "Bhopál" and "Chitor" and add "and Baran" after "Chitor."

Para. 56, line 2—For "Rs. 500" read "Rs. 600" and for "Rs. 525" read "Rs. 625"; also similar corrections in paragraph 4 of the Prefatory Note.

Para. 57, line 19—For "Rs. 11½" read "Rs. 12½."

Line 21—For "Rs. 12" read "Rs. 14."

Para. 59, sub-para. (1), lines 8, 9 and 10—Delete "except in the Town and Island of Bombay, where he also pays a fixed fee of Rs. 300 per mensem."

Sub-para. (2), line 1—To be commenced as "In the Town and Island of Bombay and in the districts of Khándesh, Bijápur, etc.

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX

Statement showing the various rates of Still-head Duty and Tree-tax and maximum selling Spirit Farms in each district of the Presidency

Name of District.	Still-head Duty per gallon.						Maximum selling price per gallon.					
	Mowra or Molasses Spirit.			Toddy Spirit (exclusive of drawback allowance).			Mowra or Molasses Spirit.			Toddy Spirit.		
	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.
	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Bombay	3 0	...	...	2 1 6	1 1 10	...	...	...	...	...	...	...
Thána ... Sáshette	2 10	1 5	...	1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...
Bassein	2 8	1 4	...	1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...
Máhim	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...
Dáhánu	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...
Umbargaon	1 12	0 14	...	...	...	...	3 4	1 10	...	...	...	...
Kalyán	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...
Rest of the district and Jawhár State	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...
Kolába ... Panvel Táluka	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...
Alibág do.												
Rest of the district and Sudhágad Mahál	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...
Ahmedabad. Deesa Cantonment	...	...	...	...	...	...	...	...	...	...	...	...
Paratij Táluka, including Mudsa Mahal (except the villages of Deroli, Amodra and Indran) and Rakhial Village	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...
Ahmedabad City and Cantonment and 10 miles round	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...
Rest of the district	2 8	1 5										
Kaira ... Mahor, Mehmadabad, Anand, Nadiád and Borsad Tálukas and the town of Dakor	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
Thásra Táluka (excluding the town of Dákor) and Kapadvanj Táluka and isolated villages of Deroli, Amodra and Indran of the Mudsa Mahal of the Ahmedabad District ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...
State of Cambay	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
States of Umetha, Bhádarwa and Dodka Mewás	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
Pándu Mewás	0 12	0 6	...	...	...	...	2 4	1 4				
Tálukas of Chorásar and Haldarwás and the Bávisi Village of Bamanwada ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
The Bavisi Village of Mahisa and the Khádal Táluka ...	1 0	0 8	...	...	...	...	2 4	1 8				
Panch Mahals.. Western Mahals, comprising Godhra, Kalol and Halol Tálukas	1 0	0 7	...	...	...	...	2 6	1 4	...	...	...	...
Eastern Mahals, comprising Dohad and Jhalod Tálukas	0 12	0 6	...	...	...	...	2 4	1 4				
Sánkheda Mewás ...	0 12	0 6	...	...	...	...	2 4	1 2	...	...	...	...
Broach ... Broach City and 10 miles round	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...
Rest of the district	2 8	1 5										
Surat ... Surat City	2 8	1 6	...	...	...	...	3 12	2 4	...	...	...	...
Chorási Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...
Olpád Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...
Jalálpor Táluka	2 0	1 0	...	...	...	...	3 4	1 14	...	...	...	...
Pardi do.	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Bulsár do. A. { Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Eastern ..	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Bárdoli do. A. { Western..	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Mándvi do. A. { Western ..	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Chikhli do. A. { Western..	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Eastern ..	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
The Dángs	0 12	0 6	...	...	...	...	2 0	1 4	...	...	...	...
Nasik ... Malegaon Táluka	2 6	1 3	...	...	...	...	3 14	2 3	...	...	...	...
Talukas of Baglan, Kalvan and Nasik	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...
Rest of the district	2 12	1 6	...	...	...	...	4 2	2 5				
Khándesh. The Western Belt, comprising the Mewás Estates Navapur Petha, Akrani Pargana and the villages in the Taloda Taluka to the west of the town of Taloda ...	0 12	0 6	...	...	...	...	...	...	...	...	...	...
The Central Belt, comprising the talukas of Pimpalner, Nandurbar Proper, Shahada and the rest of the Taloda Taluka	1 4	0 10	...	...	...	...	...	...	...	...	...	...
The Eastern Belt, comprising the rest of the district ..	2 0	1 0	...	...	...	...	...	...	...	...	...	...
Ahmednagar	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...
Poona ... City, Cantonment and 10 miles round	4 0	2 2	...	...	...	...	...	...	...	...	...	...
Rest of the district	3 14	2 1										
Sholápur ... City and 10 miles round ..	3 8	1 13	...	...	...	...	4 14	2 11	...	...	...	...
Rest of the district	3 6	1 12										
Satára	3 10	1 14	...	...	...	...	...	...	...	...	...	...
Belgaum	3 14	2 1	...	...	...	...	...	...	...	...	...	...
Dharwar	3 6	...	2 11	...	...	...	4 12	...	3 11	...	...	...
Bijapur	3 4	1 11	...	...	...	...	4 12	2 10	...	...	...	...
Kánara ... Above-Ghát Tálukas	3 4	...	2 9	...	...	...	4 12	...	3 11	...	...	...
Coast tálukas	1 12	...	1 6	0 8 4	...	0 6 8	3 4	...	2 7	3 4	...	2 7
Ratnágiri	1 12	0 14	...	0 8 4	0 4 2	...	3 4	1 10	...	3 4	1 10	...

A Western and eastern mehwás on the west and east of the line of demarcation.
B Applicable to the portion of the taluka within 5 miles limit of the Surat City.
C Do. do. beyond 5 miles do. do.
D Do. do. within 10 miles do. do.
E Do. do. beyond do. do. do.
K Applicable to the 33 coast villages of the táluka.
L Applicable to the taluka, exclusive of the 33 coast villages.
P Do. portion of the táluka south of the Tápti.
R Do. do. do. north of the Tápti.
N The rates of tree-tax applicable to Khárápát portion of the Alibág Táluka are Rs. 9 (cocoanut and brab) and Rs. 3 (date and wild palm).

D.

prices of Country Spirit and Toddy and amount of minimum revenue guaranteed for Country during the year 1903-1904.

Tree-tax rates on		Maximum selling price per gallon of Toddy.		Amount of minimum revenue guaranteed.	Remarks.
Cocoa-nut and Brab.	Date & Wild Palm.	At Booths.	At Shops		
Rs.	Rs.	A. P.	A. P.	Rs.	
13	6	4 6	...	.....	
12	6	3 0	4 0		
10	5				
7½	3	2 0	3 0	(a)9,15,000	
5	2				
9	3	3 0	4 0		
12N	6N	3 0	4 0	(b)3,75,000	
9	3				
...	...	...	...	.....	
5	2	9 0	9 0	1,70,000	Three years' contract expires on 31st July 1904.
½	½	...	...		
1	½	...	6 0	45,000	
...	...	...	...		
...	...	...	...	40,000	Three years and eight months' contract expired on 31st March 1904. Fresh one year's contract expires on 31st March 1905.
...	...	...	...	14,000	Three years' contract expires on 31st July 1904.
5½	2½	4 0	4 0	1,30,667	
7	4				
7	4				
7 D	4 D	3 0	4 6		
5½ E	2½ E				
6½	3				Three years and eight months' contract expired on 31st March 1904.
5	2	3 0	4 0		
6½ K	3 K	3 4½	4 6K	6,45,000	Fresh one year's contract expires on 31st March 1905.
4½ L	1½ L	3 6½	4 0L		
1½	1	3 0	4 0		
1½ P	1 P	3 0	4 0P		
1 R	½ R	1 6R	2 0R		
3	1	3 0	4 0		
6	2	...	...	6,300	One year's contract expired on 31st March 1904.
6	2	...	9 0	1,60,000	Three years and eight months' contract expired on 31st March 1904.
6	2	...	...	5,17,610	Amount guaranteed by the several licensed shop keepers under the contract distilleries, separate shop and minimum guarantee system.
6	2	6 0	6 0	82,500	One year's contract expired on 31st March 1904. Fresh one year's contract expires on 31st March 1905.
6	2	6 0	6 0	.....	
6	2	6 0	6 0	85,000	One year's contract expired on 31st March 1904. Fresh one year's contract expires on 31st March 1905.
6	2	...	9 0	.....	
6	2	9 0	9 0	.....	
6	2	9 0	9 0	2,50,000	
6	2	9 0	9 0	40,000	
8	3	...	6 0	83,000	One year's contract expired on 31st March 1904. Fresh one year's contract expires on 31st March 1905.
		6 0	6 0	21,500	
8	3	4 6	4 6	90,000	

(a) The amount is made up as under :—

	Rs.
Sálsette, Bassein and Mahim	5,00,000
Umbergaon, Dahánu and Jawhár State	95,000
Inland Tálukas (Kalyán, Bhiwandi, Vasai, Murbád and Shahápur).	2,30,000
Total ...	9,15,000

(b) The amount is made up as under :—

	Rs.
Panvel and Karjat	1,65,000
Alibág, Pen, Roha, Mángaon and Mahád Tálukas and Sudhágad Mahál	2,10,000
Total ...	3,75,000

J. L. JENKINS,
Commissioner of Customs, Salt,
Opium and Abkári.

APPENDIX E.

Statement showing (1) the Consumption of Country Spirit, (2) the Rate of consumption per head of Population, (3) the total Abkári Revenue, (4) the incidence of taxation per head of Population in each district of the Presidency during the year 1903-1904.

District.	Consumption of Country Liquor.				Total A'bkári Revenue.			
	1903-1904.		Average of previous 5 years.		1903-1904.		Average of previous 5 years.	
	Gallons.	Rate of consumption per head of Population.	Gallons.	Rate of consumption per head of Population.	Realization.	Incidence of taxation per head of Population.	Realization.	Incidence of taxation per head of Population.
	25° U. P.	Drams.	25° U. P.	Drams.	Rs.	Rs. a. p.	Rs.	Rs. a. p.
Bombay	712,949	44·1	654,473	40·5	32,32,101	4 2 8	23,95,928	3 11 9
Ahmedabad	66,184	4·0	60,987	3·7	2,09,392	0 4 3	1,89,951	0 3 10
Kaira	10,108	0·7	11,118	0·7	36,652	0 0 10	35,279	0 0 9
Panch Mahals	46,964	8·6	40,264	7·4	39,688	0 2 5	40,380	0 2 6
Broach	65,994	10·9	49,641	8·2	1,70,160	0 9 4	1,60,440	0 8 10
Surat	335,733	24·6	277,611	20·3	11,37,066	1 11 9	10,38,123	1 9 4
Thána	404,653	23·9	388,507	23·0	10,83,269	1 5 4	10,46,867	1 4 8
Násik	70,035	4·1	51,893	3·0	1,90,477	0 3 9	1,61,902	0 3 2
Khándesh	323,430	10·9	194,475	6·5	6,18,703	0 6 11	3,33,716	0 3 9
Ahmednagar	31,901	1·8	17,524	1·0	1,56,489	0 3 0	90,186	0 1 9
Poona	71,041	3·4	122,657	5·9	7,73,580	0 12 5	6,12,488	0 9 10
Sholápur	30,082	2·0	23,361	1·6	1,96,313	0 4 4	1,43,233	0 3 2
Sátára	14,983	0·6	18,670	0·8	1,13,804	0 1 7	80,245	0 1 1
Belgaum	42,878	2·1	46,238	2·2	3,05,646	0 4 11	2,89,181	0 4 8
Dhárwár	82,602	3·6	64,407	2·8	4,67,661	0 6 9	3,75,798	0 5 5
Bijápur	14,968	1·0	13,502	0·9	1,38,323	0 3 0	1,23,048	0 2 9
Kánara	52,115	5·5	46,142	4·9	1,81,733	0 6 5	1,75,921	0 6 2
Ratnágiri	103,143	4·3	87,057	3·6	2,81,063	0 3 10	2,35,537	0 3 3
Kolába	142,606	11·3	142,382	11·3	3,99,020	0 10 6	4,03,544	0 10 8
Total ...	2,423,069	8·2	2,310,849	7·2	97,31,140	0 10 2	84,36,887	0 8 10

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX F.

Statement showing (1) the number of Licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, and (c) for sale at shops, (2) the number of trees licensed to be tapped, and (3) the quantity of toddy reported to have been sold from shops during the financial year 1903-04, (i. e., *four months from April to July 1903 of the Revenue year 1902-03 and eight months from August 1903 to March 1904 of the Revenue year 1903-04.*)

District.	For four months from April to July 1903.					
	Number of Licenses issued for			Number of Trees licensed to be tapped.			Quantity of Toddy sold.
	Domestic consumption.	Tree-foot booths.	Toddy shops.	Cocoanut.	Brab.	Date.	
							Gallons
Ahmedabad	...	...	...	...	...	25	1,959
Kaira	11	...	...	...	11	...	...
Panch Mahals	...	...	...	...	...	...	...
Broach	...	...	1	...	...	25	32,788
Surat	1,884	...	...	...	1	11,747	725,553
Thána	4	...	...	...	5	36	178,056
Násik	...	...	1	...	...	...	1,468
Khándesh	...	...	...	...	...	...	...
Ahmednagar	...	...	...	...	...	300	17,009
Poona	1	...	...	...	...	1,078	117,466
Sholápur	...	...	...	...	...	1,935	93,283
Sátára	...	...	...	...	...	...	...
Belgaum	...	...	...	...	...	2,345	102,706
Dhárwár	...	...	...	...	...	1,582	132,631
Bijápur	...	...	...	...	...	917	96,104
Kánara	...	...	...	14	...	215	89,245
Ratnágiri	...	...	...	2,037	...	68	177,418
Kolába	1	...	...	5	...	1	35,619
Total ... For Financial Year 1903-04	1,901	...	2	3,056	17	20,274	1,801,305
Total ... Do. 1902-03	2,239	1	4	313	21	17,034	1,570,183

District.	For eight months from August 1903 to March 1904.						
	Number of Licenses issued for			Number of Trees licensed to be tapped.			Quantity of Toddy sold.
	Domestic consumption.	Tree-foot booths.	Toddy shops.	Cocoanut.	Brab.	Date.	
							Gallons
Ahmadabad	...	...	9	...	...	225	3,238
Kaira	9	...	...	..	9	...	...
Panch Mahals	...	...	...	...	...	...	...
Broach	11	17	20	...	1,234	883	28,328
Surat	4,898	3	247	75	687	85,782	1,329,639
Thána	106	247	210	118	4,559	18,229	423,402
Násik	...	...	4	...	...	449	2,595
Khándesh	...	...	...	...	...	...	...
Ahmednagar	...	1	7	...	...	1,083	35,558
Poona	4	9	41	1	...	10,253	243,713
Sholápur	...	...	20	...	...	20,810	207,869
Sátára	4	...	1	75	...	7	321
Belgaum	...	1	94	...	...	14,032	250,324
Dhárwár	...	2	114	...	...	20,770	226,258
Bijápur	...	1	104	...	...	17,430	247,771
Kánara	...	...	111	2,422	...	517	257,783
Ratnágiri	...	...	160	6,284	...	62	430,434
Kolába	8	18	85	290	787	825	54,352
Total ... For Financial year 1903-04	5,040	299	1,227	9,265	7,276	191,357	3,741,585
Total ... Do. 1902-03	5,326	272	1,175	12,535	7,115	165,797	3,238,068

Note.—The number of Licenses issued for Native States was 91 compared with 78 in the previous year.

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX G.

Statement showing the quantities of Foreign Liquors imported into Bombay by Sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1903-04.

Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Imported by Sea into Bombay—					
1903-04 ...	1,310,760	110,926	3,435	273,717	106,502
1902-03 ...	1,398,224	111,727	3,569	255,346	113,693
Sold by Licensees—					
Bombay	64,974	26,789	2,044	77,139	11,497
Ahmedabad	1,824	696	43	6,489	9
Kaira	49	14	...	213	...
Panch Mahals	32	22	1	203	...
Broach	72	172	5	1,764	...
Surat	472	559	74	4,472	44
Thána	2,650	618	96	5,958	...
Násik	2,546	294	23	3,341	59
Khándesh	2,256	274	28	3,966	4
Ahmednagar	1,224	478	94	7,233	70
Poona	18,043	2,687	321	40,163	236
Sholápur	1,070	176	7	4,175	22
Sátára	694	410	36	6,423	189
Belgaum	25,872	557	82	5,416	260
Dhárwár	1,083	455	28	5,510	60
Bijápur	...	53	4	766	...
Kánara	194	284	...	820	22
Ratnágiri	32	113	...	710	...
Kolába	226	145	2	1,259	2
Total ... 1903-04 ...	123,313	34,787	2,888	176,020	12,474
Total ... 1902-03 ...	160,473	52,732	4,480	236,526	13,902

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX H.

Statement showing the quantities of (a) imported and (b) locally produced denaturalised Spirits passed into consumption at the favourable 5 per cent. ad valorem *Rate of Duty during the year 1903-04 in the Bombay Presidency.*

Denaturalised Spirit imported from Foreign Countries.		Denaturalised Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.	Imp. Gals.		Imp. Gals.	Imp. Gals.	
United Kingdom ...	25	...	...	...				
Austria-Hungary ...	1,111	...	...	...	Madras Presidency.	5	...	
Germany	12,769	...	...	...				
Total ...	13,905	...	...	...	.....	5	...	

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of Villages in which permitted.	Of Gánja. Area cultivated.	Of Bháng. Number of Villages in which permitted.	Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year. Gánja.	Bháng.	Balance at the Warehouse on the 1st April 1903. Gánja.	Bháng.	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Bháng.	Charas.	Total (columns 7 to 14). Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ahmednagar District.		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar	12	354 26½	1	8 21	Ahmednagar ...	3,844 3	40 12	1,524 5	12 2	...	129 19	41 18	...	4,497 27	100 13	...
Nevása	...	...	1	4 38	.....	...	6 21									
Kopergaon	4	31 2	...	...	.....	470 1	...	709 5	0 7	...	...	...	...	1,881 2	0 7	...
Ráhurí	7	42 21	...	...	Belápur ...	401 36	...									
Sátára District.																
Khánápur	8	93 28	...	...	Vita ...	690 16	...	1,266 24	...	...	12 17	...	...	1,969 17	...	...
					Bombay ...	...	...	9 26	10 26	11 20	431 7	87 31	94 38	440 33	98 17	106 18
					Surat ...	...	...	0 8	0 19	...	38 23	23 17	...	39 31	23 36	...
Total ...	31	521 37½	2	13 19		4,406 16	46 33	3,509 28	23 44	11 20	611 26	152 26	94 38	8,527 30	222 33	106 18

I.

in and issued from and balance at the Warehouses, &c., during the year ending 31st March 1904.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1904.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction, being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
466 10	18 15	...	500 34	...	...	701 26	1 25	...	2,828 38	80 13	...	127 6 6	15 0 0 to 25 0 0	10 0 0 to 30 0 0	.....
11 15	...	...	102 36	0 6	...	108 9	0 1	...	1,358 22	...	...	60 0 0	10 0 0 to 30 0 0	10 0 0 to 30 0 0	.....
138 20	...	...	149 18	...	...	183 24	...	...	1,497 35	...	...	35 12 9	22 7 4	.....	.....
179 5	75 24	84 16	4 32	...	.....	25 8	10 26	...	231 28	12 7	22 2	11 5 0	30 0 0	16 0 0	150 0 0
27 19	15 28	...	...	...	...	...	...	...	11 12	9 18	...	2 2 10	30 0 0 to 50 0 0	15 0 0 to 30 0 0	.....
822 29	109 17	84 16	758 0	0 6	...	1,018 26	12 12	...	5,928 15	100 38	22 2	236 11 1			

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX J.

Statement showing the quantities of Opium imported direct from Málwa or purchased at the Bombay Opium Warehouse or at the Local Government Depôts by the Opium Licensees of the several British Districts and Native States of the Bombay Presidency and the amount of duty realized during the financial year 1903-1904.

Name of British District or Native State.	Opium imported or brought from					Duty realized on				Remarks.
	Málwa direct.		Bombay Opium Warehouse.	Local Government Depôts.	Total of columns 2 to 5 in lbs.	Opium shown in column 2 at Rs. 700 per chest.	Opium shown in column 4.		Total of columns 7 to 9.	
	Duty-paid.	Duty-free.					Amount at Rs. 500 per chest transferred from Imperial to Excise.	Differential duty at Rs. 200 per chest.		
1	2	3	4	5	6	7	8	9	10	11
	Chests.	Chests.	Chests.	Lbs.	Lbs.	Rs.	Rs.	Rs.	Rs.	
British Districts.				(a)						
Bombay	...	...	99½	272	13,815	...	49,750	19,900	69,650	(a) Figures in column 5 denote the issues out of 281½ chests purchased by Government for supply to Depôts.
Ahmedabad ...	41½	...	67	...	14,768	29,050	33,500	13,400	75,950	
Kaira	...	...	...	...	...	...	...	...	.....	
Panch Mahâls ...	...	...	12	...	1,633	...	6,000	2,400	8,400	
Broach	...	...	33	...	4,492	...	16,500	6,600	23,100	
Surat	...	...	20½	...	2,790	...	10,250	4,100	14,350	(b) This is inclusive of the pass fee of Rs. 81,200 on 116 chests issued to Sind.
Násik	...	...	25½	...	3,471	...	12,750	5,100	17,850	
Khándesh	...	...	80	40	10,929	...	40,000	16,000	56,000	(c) Issues to Baroda Cantonment (lbs. 65) and Aden (lbs. 191).
Ahmednagar ...	...	...	62½	...	8,507	...	31,250	12,500	43,750	
Poona	...	...	62	...	8,439	...	31,000	12,400	43,400	
Sholápur	...	...	54	...	7,350	...	27,000	10,800	37,800	
Thána	...	...	...	545	545	...	...	...	.....	(d) Inclusive of the pass fee on ½ chest of the year 1902-1903 realized during 1903-1904 and exclusive of the pass fee on 2 chests of the year 1903-1904 which was not realized during that year.
Satára	...	...	...	1,673	1,673	...	...	...	.....	
Belgaum	...	...	...	559	559	...	...	...	.....	
Dharwár	...	...	...	768	768	...	...	...	... ..	
Bijápur	...	...	...	270	270	...	...	...	... ..	
Kánara	...	...	...	133	133	...	...	...	.....	
Ratnágiri	...	...	...	172	172	...	...	...	... ..	
Kolába	...	...	...	427	427	...	...	...	... ..	
Purchased by Government.	...	...	(b) 281½	... (c) + 256	... 256	...	1,40,750	56,300	(b) 1,97,050	(e) Out of this ½ chest sent to Mahi Kántha and ½ to Sávantvádi from the Bombay Wholesale Depôt did not reach destination during the year 1903-1904.
Total British Districts	41½	...	797½	5,115	80,997	29,050	3,98,750	1,59,500	5,87,300	
Native States.										(f) This figure exceeds the Accountant General's figure by Rs. 3,500 denoting pass fee on 5 chests paid in cash at the Indore Treasury and not shown by the Accountant General.
Cutch..	1	...	65	...	8,983	700	32,500	13,000	46,200	
Káthiáwár... ...	(d) 99½	...	63	8,703	30,821	(d) 68,600	31,500	12,600	1,12,700	
Palanpur	...	37	...	991	6,027	...	...	...	.....	
Mahi Kántha ...	...	16	...	928	3,106	...	...	...	.....	
Rewa Kántha ...	3½	19	2½	...	3,402	2,450	1,250	500	4,200	
Cambay	...	...	12	...	1,633	...	6,000	2,400	8,400	
Other States ...	...	...	3½	3,583	4,059	...	1,750	700	2,450	
Total Native States.	104	72	146	(e) 14,205	58,031	71,750	73,000	29,200	1,73,950	
Grand Total ...	145½	72	943½	19,320	139,028	1,00,800	4,71,750	1,88,700	(f) 7,61,250	

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX K.

Statement showing the quantities of Opium actually passed into consumption, the rate of consumption per head of Population, the number of Shops licensed for the sale of Opium and the number of Licenses granted to Medical Practitioners in each British District during the year 1903-1904.

Names of Districts.	Population.	Total sales of Opium.	Rate of consumption per head of Population.	Number of licensed Opium Shops.	Number of Licenses granted to Medical Practitioners.
		Lbs.	Tolas.		
Bombay	776,006	13,870	·71	12	445
Ahmedabad	795,967	10,934	·55	148	1
Kaira	716,332	4,529	·25	103	1
Panch Mahále	261,020	1,789	·27	36	...
Broach	291,763	4,495	·62	50	17
Surat	637,017	2,656	·17	24	23
Thána	811,483	520	·03	17	5
Násik	816,504	3,564	·17	41	...
Khándesh	1,427,382	11,695	·33	102	1
Ahmednagar	837,695	8,140	·39	58	2
Poona	995,330	8,060	·32	53	6
Sholápur	720,977	7,415	·41	46	5
Sátára	1,146,559	1,660	·06	33	...
Belgaum	993,976	551	·02	16	4
Dhárwár	1,113,298	747	·03	22	...
Bijápur	735,435	269	·01	15	...
Kánara	454,490	133	·01	11	...
Ratnágiri	1,167,927	169	·01	8	...
Kolába	605,566	420	·03	13	4
Total for the Financial year 1903-1904 ...	15,304,677	81,616	·21	808	514
Total for the Financial year 1902-1903 ...	15,304,677	73,491	·19	813	471

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX

Summary of the Account of the Opium Transactions of the

Name of State or Political Agency.	Stock on 1st April 1903.	Imported from Málwa.		Imported from Bombay.	
		Duty-free.	Duty-paid.	Market.	Government Warehouse.
1	2	3	4	5	6
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Cutch	1,280	...	136	8,847	...
Káthiáwár	5,347	...	13,543	8,575	...
Pálanpur	2,233	5,036	...	...	...
Mahi Kántha	539	2,178	...	...	204
Rewa Kántha	1,082	2,586	476	340	...
Cambay	107	...	...	1,633	...
Other States	95	...	...	476	749
Total for the year 1903-1904 (April to March)	10,683	9,800	14,155	19,871	953
Total for the eight months August 1902 to March 1903 ...	14,488	4,015	6,601	10,548	340

L.

undermentioned Native States during the year 1903-1904.

Imported from Government Local Depôt.	Confiscated Opium.	Excess on reweighment.	Total.	Sold and consumed.	Dryage.	Stock on 31st March 1904.	Population.	Rate of licit consumption per head of Population.
7	8	9	10	11	12	13	14	15
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		Tolas.
...	1	1	10,265	8,965	294	1,006	488,022	·73
8,703	4	5	36,177	30,603	190	5,384	2,329,196	·52
991	...	...	8,260	6,989	103	1,168	467,271	·60
724	1	1	3,647	2,637	31	979	361,545	·29
...	21	1	4,506	3,311	144	1,051	479,065	·28
...	...	1	1,741	1,558	3	180	75,225	·83
2,834	...	16	4,170	3,521	7	642	2,475,739	·06
13,252	27	25	68,766	57,584	772	10,410	6,676,063	·34
7,598	18	20	43,628	32,459	486	10,683	6,676,063	·19

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1903-1904.

District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realization in the year (columns 7 and 11).	Remarks.
				Current.	Arrear.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay ...	38,76,375	12,141	38,88,516	38,17,757	12,141	38,29,898	42,819	...	15,799	67,128	38,97,026	
Ahmedabad ...	2,42,467	...	2,42,467	2,37,258	...	2,37,258	2,992	...	2,217	3,050	2,40,308	
Kaira ...	52,864	56	52,920	52,716	56	52,772	91	...	57	422	53,194	
Panch Mahâls ...	39,688	...	39,688	39,688	...	39,688	...	...	...	...	39,688	
Broach ...	1,85,404	2,023	1,87,427	1,83,248	2,023	1,85 271	601	...	1,555	572	1,85,843	
Surat ...	10,89,350	51,105	11,40,455	10,83,841	51,105	11,34,946	1,610	...	3,899	2,125	11,37,071	
Thâna ...	11,16,325	...	11,16,325	10,99,897	...	10,99,897	2,826	...	13,602	5,496	11,05,393	
Násik ...	1,88,536	588	1,89,124	1,86,923	588	1,87,511	1,362	...	251	2,967	1,90,478	
Khándesh ...	6,07,962	16,854	6,24,816	6,05,951	16,854	6,22,805	893	...	1,118	8,145	6,30,950	
Ahmednagar ...	1,54,820	478	1,55,298	1,53,689	478	1,54,167	1,131	...	...	2,322	1,56,489	
Poona ...	7,63,551	3,750	7,67,301	7,60,604	3,461	7,64,065	104	...	3,132	12,950	7,77,015	
Sátára ...	1,39,752	13,152	1,52,904	1,24,591	13,152	1,37,743	15,161	...	...	7,287	1,45,030	
Sholápur ...	2,08,653	...	2,08,653	2,06,626	...	2,06,626	2,027	...	...	1,590	2,08,216	
Bijápur ...	1,43,035	14,848	1,57,883	1,26,398	14,204	1,40,602	587	2,913	13,781	1,865	1,42,467	
Belgaum ...	3,60,400	18,514	3,78,914	3,19,715	16,427	3,36,142	23,050	426	19,296	12,236	3,48,428	
Dhárwár ...	5,18,296	892	5,19,188	5,06,139	892	5,07,031	2,070	700	9,387	2,170	5,09,201	
Kánará ...	1,66 599	7	1,66,606	1,55,504	7	1,55,511	11,091	...	4	26,810	1,82,321	
Ratnágiri ...	2,63,216	2,107	2,65,323	2,46,114	1,193	2,47,307	15,726	...	2,290	34,697	2,82,004	
Kolába ..	4,09,910	...	4,09,910	4,07,800	...	4,07,800	2,110	...	...	1,942	4,09,742	
Total ...	1,05,27,203	1,36,515	1,06,63,718	1,03,14,459	1,32,581	1,04,47,040	1,26,251	4,039	86,388	1,93,824	1,06,40,864	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1903-1904.

District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
		Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay	41,16,986	(*a*) 2,19,960	67,128	38,29,898	2,316	42,819	38,75,033	(*a*) On account of Sind.
Ahmedabad	2,40,308	.....	3,050	2,37,258	...	2,992	2,40,250	
Kaira	92,882	39,688	422	52,772	...	91	52,863	One Treasury.
Panch Mahâls	.....	.....	...	.....	39,688	...	39,688	One Treasury.
Broach	1,85.843	.....	572	1,85,271	...	601	1,85,872	
Surat	11,37.071	.....	2,125	11,34,946	...	1,610	11,36,556	
Thâna	11,05,393	.....	5,496	10,99,897	...	2,826	11,02,723	
Násik	1,90,478	.....	2,967	1,87,511	...	1,362	1,88,873	
Khándesh	6,30,950	.....	8,145	6,22,805	...	893	6,23,698	
Ahmednagar	1,56,489	.....	2,322	1,54,167	...	1,131	1,55,298	
Poona	7,77,015	2,316	12,950	7,61,749	...	104	7,61,853	
Sátára	1,45.030	.....	7,287	1,37,743	...	15,161	1,52,904	
Sholápur	2,08,216	.....	1,590	2,06,626	...	2,027	2,08,653	
Bijápur	1,42,467	.....	1,865	1,40,602	...	587	1,41,189	
Belgaum	3,48,428	.....	12,286	3,36,142	...	23,050	3,59,192	
Dhárwár	5,09,201	8,567	2,170	4,98,464	...	2,070	5,00,534	
Kánara	1,82,321	.....	26,810	1,55,511	8,567	11,091	1,75,169	
Ratnágiri	2,82,004	... ..	34,697	2,47,307	...	15,726	2,63,033	
Kolába	4,09,742	.....	1,942	4,07,800	...	2,110	4,09,910	
Total ...	1,08,60,824 + 70 (*b*)	2,70,531	1,93,824	1,03,96,469	50,571	1,26,251	1,05,73,291	(*b*) Realized at the Rájkot Treasury in Káthiáwár.

J. L. JENKINS,
Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX O.

Statement showing the number of Offences against the A'bkári Laws in each District of the Bombay Presidency Proper detected by Government Establishments and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and Toddy, (2) Offences relating to Hemp-drugs, during the year 1903-04.

District.	Cases detected.											
	Offences relating to Liquor and Toddy.									Offences relating to Hemp drugs.		
	Illicit Distillation and possession of Implements, &c., for the same.			Illicit Importation and possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.		
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Bombay	...	...	...	13	...	13	16	...	16	...	...	...
Ahmedabad	10	...	10	16	...	16	28	...	28	...	...	...
Kaira	64	1	65	28	...	28	30	...	30	...	...	...
Panch Mahals ...	164	6	170	22	1	23	9	7	16	...	...	...
Broach	67	9	76	13	1	14	3	...	3	2	...	2
Surat	78	171	249	33	21	54	59	20	79	...	...	...
Thána	179	48	227	26	2	28	45	33	78	...	...	...
Násik	169	27	196	55	...	55	9	...	9	2	...	2
Khándesh	355	42	397	37	...	37	365	15	380	...	...	...
Ahmednagar	3	...	3	8	...	8	...	...	...	29	...	29
Poona	...	...	...	2	...	2	19	...	19	5	...	5
Sholápur	...	...	...	12	...	12	...	...	...	...	...	...
Sátára	1	...	1	14	...	14	4	...	4	4	...	4
Belgaum	28	...	28	20	...	20	12	...	12	2	...	2
Dhárwár	23	...	23	7	...	7	3	1	4	...	...	...
Bijápur	1	...	1	21	1	22	7	...	7	...	...	...
Kánara	...	...	...	17	...	17	39	...	39	1	...	1
Ratnágiri	5	...	5	23	...	23	14	...	14	...	...	...
Kolába	18	...	18	10	...	10	20	...	20	...	...	...
Total . {1903-1904 ...	1,165	304	1,469	377	26	403	682	76	758	45	...	45
Total . {1902-1903 ...	783	596	1,379	332	18	350	365	65	430	7	1	18

District.	Cases detected—*continued.*												Cases in which Convictions were obtained.
	Offences relating to Hemp-drugs—*continued.*									Total.			
	Illicit Importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
1	14	15	16	17	18	19	20	21	22	23	24	25	26
Bombay	10	...	10	99	...	99	27	...	27	165	...	165	148
Ahmedabad	92	...	92	2	...	2	...	...	...	148	...	148	144
Kaira	...	...	...	1	...	1	...	...	...	123	1	124	112
Panch Mahals ...	13	...	13	1	...	1	...	...	...	209	14	223	218
Broach	...	...	...	...	...	...	...	...	...	85	10	95	86
Surat	...	...	..	2	...	2	...	...	...	172	212	384	372
Thána	...	...	...	1	...	1	1	...	1	252	83	335	294
Násik	119	...	119	19	...	19	3	...	3	376	27	403	373
Khándesh	...	...	...	...	...	...	...	...	...	757	57	814	796
Ahmednagar	10	...	10	13	...	13	1	...	1	68	...	64	36
Poona	1	...	1	3	...	3	1	...	1	31	...	31	10
Sholápur	7	..	7	10	...	10	1	...	1	30	..	30	27
Sátára	2	...	2	1	...	1	...	...	...	26	...	26	19
Belgaum	6	...	6	2	...	2	...	...	...	70	...	70	56
Dhárwár	9	...	9	...	...	...	...	...	...	42	1	43	32
Bijápur	1	...	1	...	...	...	1	...	1	31	1	32	27
Kánara	2	...	2	2	...	2	...	...	...	61	...	61	50
Ratnágiri	2	...	2	...	...	...	...	...	...	44	...	44	39
Kolába	...	...	...	1	...	1	...	...	...	49	...	49	44
Total . {1903-1904 ...	274	...	274	157	...	157	35	...	35	2,735	406	3,141	2,883
Total . {1902-1903 ...	267	...	267	54	...	54	15	...	15	1,833	680	2,513	2,375

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX P.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of during the year 1903-04.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
British Districts.													Days.	Days.	Rs. a. p.	Rs. a. p.	Days.	Lbs. t. grs.
Bombay ...	...	...	2	...	1	...	...	...	3	3	1	2	...	...	35 0 0	35 0 0	...	1 34 90
Ahmedabad ...	...	...	14	...	5	...	...	...	19	20	...	20	466	...	484 0 0	484 0 0	...	46 34 79
Kaira ...	...	...	8	...	4	...	1	...	13	14	6	8	90	...	115 0 0	115 0 0	...	4 37 73
Panch Mahâls ...	...	...	21	1	5	...	...	...	27	36	4	32	1,066	42	497 0 0	277 0 0	201	28 1 101
Broach ...	...	...	3	...	...	...	...	...	3	3	1	2	...	...	40 0 0	40 0 0	...	0 25 84
Surat ...	...	...	2	...	1	...	...	...	3	3	...	3	365	...	275 0 0	49 11 3	150	30 21 135
Thâna ...	...	...	...	1	...	...	...	...	1	1	...	1	...	...	30 0 0	30 0 0	...	0 22 0
Nâsik ...	...	...	19	...	...	...	...	...	19	19	...	19	3	...	166 0 0	158 0 0	8	2 35 40
Khándesh ...	...	...	68	...	20	1	7	...	96	97	9	83	278	4	2,204 0 0	2,144 0 0	45	30 12 179
Ahmednagar ...	...	...	4	...	...	...	...	...	4	4	...	4	...	...	40 0 0	25 0 0	7	0 9 67
Poona ...	...	...	1	...	...	...	1	1	3	3	...	3	150	...	40 0 0	40 0 0	...	6 6 119
Sholápur ...	...	...	1	...	...	...	...	1	2	2	2	...	...	...	.....	.....	...	0 9 112
Sátára ...	1	...	...	...	...	...	...	...	1	1	...	1	30	...	.....	.....	...	.....
Belgaum ...	1	...	1	...	...	...	...	...	2	3	2	1	...	...	25 0 0	25 0 0	...	.....
Dhárwár ...	...	...	1	...	...	...	1	...	2	2	...	2	...	...	16 0 0	16 0 0	...	0 3 90
Bijápur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
Kánara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
Ratnágiri ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	...	.....
Kolába ...	...	...	1	...	...	...	1	...	2	2	1	1	...	15	100 0 0	100 0 0	...	0 24 99
Total of British Districts for the year 1903-04 (April to March) ...	2	...	146	2	36	1	11	2	200	213	26	187	2,478	61	4,067 0 0	3,538 11 3	411	153 39 13
Do. for the eight months ending March 1903 ...	...	...	88	...	23	...	15	1	122	128	17	111	1,893	76	3,056 8 0	2,291 8 0	345	140 20 82
Native States.																		
Cutch ...	...	...	1	...	...	...	...	...	1	2	1	1	45	...	.....	.....	...	0 21 0
Káthiáwár ...	...	...	2	...	...	...	...	...	2	4	...	4	180	30	.....	.....	...	3 15 90
Cambay ...	...	...	2	...	...	...	...	...	2	2	...	2	...	...	9 0 0	9 0 0	...	0 2 135
Pálanpur ...	...	...	12	1	2	...	...	...	15	18	1	17	102	...	398 0 0	173 0 0	425	11 19 167
Mahi Kántha ...	...	...	4	...	1	...	...	...	5	8	3	5	571	...	265 0 0	55 0 0	270	21 20 135
Rewa Kántha ...	...	...	27	...	4	...	...	...	31	53	2	51	865	...	828 0 0	719 0 0	125	20 18 78
States under Surat Agency ...	...	...	...	...	1	...	...	...	1	1	...	1	...	...	4 0 0	4 0 0	...	0 0 56
Do. under Sholápur Agency ...	...	...	1	...	...	...	...	...	1	1	1	...	...	...	.....	.....	...	.....
Total of Native States for the year 1903-04 (April to March) ...	...	...	49	1	8	...	...	...	58	89	8	81	1,763	30	1,444 0 0	960 0 0	820	57 18 121
Do. for the eight months ending March 1903 ...	...	...	12	...	24	...	3	...	39	45	7	38	973	60	907 0 0	468 0 0	310	22 1 22
Grand Total of British Districts and Native States for the year 1903-04 (April to March) ...	2	...	195	3	44	1	11	2	258	302	34	268	4,241	91	5,511 0 0	4,498 11 3	1,231	211 17 134
Do. for the eight months ending March 1903 ...	...	...	95	...	47	...	18	1	161	173	24	149	2,871	136	3,963 8 0	2,759 8 0	655	162 21 104

J. L. JENKINS,

Commissioner of Customs, Salt, Opium and Abkári.

IMPERIAL FORM No. 1.

B 651—11

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Toddy.				
												Tree-tax.				
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Out-stills.	Total Country Spirit.	On trees tapped for toddy used in distillation.	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	Deficiencies in Minimum Guaranteed Revenue for tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	1,19,637	518	...	7	525	(a) 21,60,312	...	5,79,544	103	...	27,39,959	...	1,85,661	...	1,85,661	...
Ahmedabad	2,365	...	...	...	...	1,69,386	19,074	...	...	5,625	1,94,085	...	...	500	500	...
Kaira	570	...	...	...	...	40,207	10,058	...	...	...	50,265	...	...	510	510	...
Panch Mahâls	105	...	...	...	...	39,002	73	...	113	...	39,189	...	...	...	...	...
Broach	410	...	...	...	...	1,69,555	1	...	...	...	1,69,556	...	...	9,063	9,063	...
Surat	1,700	4	...	...	4	6,62,145	50,000	...	87	...	7,12,232	...	...	2,74,608	2,74,608	...
Thâna	4,945	...	...	...	...	9,82,966	...	...	...	...	9,82,966	...	...	84,666	84,666	...
Násik	1,183	...	...	...	...	1,70,924	7,000	...	7	...	1,77,931	...	...	1,626	1,626	...
Khándesh	2,358	...	...	...	...	5,05,595	6,303	...	...	...	6,11,888	...	...	...	...	...
Ahmednagar	815	...	...	...	...	1,22,122	...	...	...	...	1,22,122	...	...	2,816	2,816	...
Poona	8,216	54,979	34,498	110	89,576	2,96,302	...	2,96,318	110	...	5,94,730	...	...	22,698	22,698	...
Sátára	1,272	...	...	...	...	88,726	...	34,150	...	...	1,22,876	...	...	581	581	...
Sholápur	1,714	...	...	...	...	1,09,704	...	...	...	...	1,09,704	...	...	45,235	45,235	...
Bijápur	185	...	...	...	...	46,468	...	...	4	...	46,472	...	...	37,480	37,480	...
Belgaum	2,702	...	...	...	...	1,97,014	...	34,974	...	...	2,31,988	...	...	39,580	39,580	...
Dhárwár	2,170	...	...	...	...	3,26,194	...	...	18	...	3,26,212	...	...	46,656	46,656	...
Kánara	335	...	...	...	...	*1,02,539	...	...	*1,522	...	*1,04,061	14,195	...	31,195	45,390	1,604
Ratnágiri	302	...	...	...	...	58,928	...	...	17,925	...	76,853	82,112	...	79,658	1,61,770	...
Kolába	1,149	...	...	...	...	3,84,548	...	...	...	...	3,84,548	...	...	16,136	16,136	...
Total. 1903-1904 ...	1,52,273	55,495	34,493	117	90,105	67,34,627	92,509	9,44,986	19,889	5,625	(a) 77,97,636	96,307	1,85,661	6,93,008	9,74,976	1,604
Total. 1902-1903 ...	1.66.901	4.671	38.674	76	43.421	61.89.651	84.577	6.38.314	26.816	8.425	69.47.783	12.891	1.77.099	6.33.625	9.03.615	2.346

(a) Exclusive of Rs. 1,38,760 on account of duty on spirit issued for sale in Sind.

	Col. 7.	Col. 10.	Col. 12.
*Above-ghát Tálukas...	91,317	...	91,317
Coast Tálukás ...	11,222	1,523	12,744
	102,539	1,522	104,061

FORM No. 1.

Net Revenue of 1903-1904.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Fees on permits.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37,360	922	2,23,943	(b) 6,45,750	3,600	15,496	6,64,846	42,871	44,217	87,088	312	42	60,637	37	61,028	38,97,026	2,33,335	36,63,691
290	25	815	30,800	35	...	30,835	10,332	1,791	12,123	16	8	43	18	85	2,40,308	15,069	2,25,239
809	...	1,319	...	1	...	1	87	950	1,037	...	...	1	1	2	53,194	35,737	57,145
...	19	19	...	...	...	...	301	74	375	...	...	1	...	1	39,688		
2,955	16	12,034	...	...	...	...	2,463	1,378	3,841	...	2	...	...	2	1,85,843	8,912	1,76,931
1,33,738	642	4,08,988	...	5	...	5	6,698	7,336	14,034	103	...	5	...	108	11,37,071	22,000	11,15,071
23,568	1,902	1,10,136	...	2,362	...	2,362	1,765	3,176	4,941	...	6	35	2	43	11,05,393	29,031	10,76,362
60	15	1,701	...	...	...	...	4,664	4,943	9,607	...	1	55	...	56	1,90,478	13,514	1,76,964
...	...	...	...	2,445	...	2,445	4,477	6,175	10,652	2,499	995	111	2	3,607	6,30,950	69,833	5,61,117
7,642	95	10,553	...	...	...	...	17,762	4,844	22,606	6	...	387	...	393	1,56,489	16,859	1,39,630
24,331	625	47,654	...	...	...	...	14,942	21,815	36,757	...	...	80	2	82	7,77,015	14,523	7,62,492
77	16	674	...	10,789	...	10,789	7,500	1,740	9,240	108	2	69	...	179	1,45,030	20,838	1,24,192
48,146	529	93,910	...	...	...	...	2,342	478	2,820	...	...	65	3	68	2,08,216	8,706	1,99,510
52,838	526	90,894	...	1,951	...	1,951	1,369	1,570	2,939	14	...	7	5	26	1,42,467	12,032	1,30,435
69,642	638	1,09,860	...	1,033	...	1,033	2,294	477	2,771	32	3	8	31	74	3,48,428	18,744	3,29,684
1,04,806	595	1,52,057	...	8,275	...	8,275	11,055	9,301	20,356	103	1	12	15	131	5,99,201	12,292	4,96,909
22,815	591	70,400	...	588	...	588	4,170	2,603	6,773	18	...	96	...	114	1,82,321	15,545	1,66,776
36,517	864	1,99,151	...	941	...	941	2,799	1,788	4,587	34	...	46	...	80	2,82,004	39,549	2,42,455
1,488	268	17,892	...	2,423	...	2,423	1,521	2,112	3,633	15	8	74	...	97	4,09,742	16,039	3,93,703
5,67,132	8,288	15,52,000	(c) 6,76,550	34,448	15,496	7,26,494	1,39,412	1,16,768	2,56,180	3,230	1,068	61,732	116	66,176 †70	1,06,40,864 †70	6,02,558	1,00,38,306
4,70,431	11,638	13,88,030	5,63,150	28,274	42,901	6,34,325	1,15,165	1,15,314	2,30,479	5,296	3,856	55,780	153	65,085 †41	94,76,024 †41	5,13,514	89,62,510

† This represents the realizations at Rajkot Treasury on account of Excise Opium.

(b) Exclusive of Rs. 81,200 on account of duty on opium issued for sale in Sind.

(c) Inclusive of Rs. 72,788 on account of refunds of Opium Pass Fees paid to several Native States (*vide* foot note (b) to Imperial Form No. 2.)

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 2.

Excise Charges of 1903-1904.

District.	Detail of Charges during the year.					Grand Total, Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay—							
Commissioner of Customs	.....	...	...	104	.....	104	
Do. Opium Preventive Service...	57,759	10,805	2,011	792	.....	71,367	
Collector of Land Revenue, Customs and Opium	51,421	4,344	7,328	3,960	60,506	1,27,559	
Collector of Salt Revenue	18,818	115	661	1,425	13,286	34,305	
Ahmedabad	11,217	2,185	1,101	511	55	15,069	
Kaira	12,860	3,273	2,569	185	16,850	35,737	
Panch Mahála							
Broach	4,738	1,145	288	81	2,660	8,912	
Surat	16,352	3,427	1,010	681	530	22,000	
Thána	19,379	7,161	2,004	478	9	29,031	
Násik	8,548	2,400	2,230	262	74	13,514	
Khándesh	42,904	7,319	2,994	2,583	14,033	69,833	
Ahmednagar	13,566	2,375	64	776	78	16,859	
Poona	10,675	2,131	50	1,046	621	14,523	
Sátára	10,898	2,506	6,042	748	644	20,838	
Sholápur...	6,576	1,572	127	163	268	8,706	
Bijapur	5,543	1,573	92	272	4,552	12,032	
Belgaum	9,951	4,184	1,161	660	2,788	18,744	
Dhárwár...	8,964	2,048	165	298	817	12,292	
Kánara	10,274	2,470	968	500	1,333	15,545	
Ratnágiri	15,910	2,358	1,681	1,598	18,002	39,549	
Kolába	9,591	3,590	1,089	639	1,130	16,039	
Total, Charges. 1903-1904 ...	(a)3,45,944	66,981	33,635	17,762	(b)* 1,38,236	6,02,558	
Total, Charges. 1902-1903 ...	(a)3,16,647	65,114	21,638	15,188	* 94,927	5,13,514	

* Exclusive of the Opium and A'bkári Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.

(a) No deductions on account of contributions recovered from the Opium Farmers have been made as these contributions are solely utilized for the maintenance of the New Opium Preventive Service.

(b) Inclusive of Rs. 73,788 on account of refund of Opium Pass Fee to several Native States.

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs. Number of wholesale licenses for sale of						Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and molasses spirit.	Toddy spirit.	Out-stills.	European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Bombay	...	...	...	1	...	74	37	1	...	...	4	15	41	2	...	67
Ahmedabad	...	...	1	...	...	5	...	...	...	...	2	...	2	2	...	1
Kaira	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...
Panch Mahals	...	...	*1	...	...	...	...	...	...	...	...	...	...	2	...	...
Broach	...	...	...	...	...	5	...	...	...	...	1	...	...	...	...	...
Surat	...	...	2	...	...	3	3	...	...	...	2	...	...	1	...	...
Thána	...	...	...	...	...	7	...	...	...	...	1	1	4	2	1	...
Násik	...	...	1	...	...	1	2	...	...	...	...	...	...	3	1	27
Khándesh	...	...	2	...	...	3	2	...	...	...	...	1	...	2	...	12
Ahmednagar	...	...	...	...	...	5	3	...	...	...	4	...	...	1	...	...
Poona	1	1	1	...	...	26	8	...	...	...	4	11	...	4	1	24
Sátara	...	...	1	...	...	14	8	...	...	...	3	4	2	1	2	...
Sholápur	...	...	1	...	...	4	1	...	...	...	...	2	...	2	...	4
Bijápur	...	...	1	...	...	3	...	...	...	...	1	...	...	1	...	...
Belgaum	...	...	1	...	...	10	3	...	...	...	1	...	...	2	...	...
Dhárwár	...	...	1	...	...	8	2	...	...	...	2	1	...	3	...	...
Kánara	...	...	...	3	...	5	1	...	...	...	2	...	...	1	...	...
Ratnágiri	...	...	...	9	...	8	1	...	...	...	...	...	...	...	...	...
Kolába	...	...	18	...	...	7	...	...	...	...	...	4	...	2	...	...
Total ... 1903-1904 ...	1	1	31	13	...	188	71	1	...	...	28	39	49	32	5	135
Total ... 1902-1903 ...	1	1	31	13	...	183	58	1	...	...	30	34	47	29	5	134

District.	Vend of Liquor and Drugs—*continued.* Number of shops licensed to sell by retail.											Remarks.
	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Opium and its preparations. Raw Opium.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Cocaine.	
1	18	19	20	21	22	23	24	25	26	27	28	29
Bombay	49	296	...	50	100	100	250	12	445	53	117	
Ahmedabad	10	68	...	...	...	9	9	148	1	28	11	
Kaira	2	35	20	...	...	...	20	103	1	12	...	
Panch Mahals	1	58	...	...	...	...	...	36	.....	5	...	
Broach	1	66	11	...	17	21	49	50	17	12	6	
Surat	7	295	6,782	9	3	247	7,041	24	23	24	6	
Thána	7	337	110	...	247	210	567	17	5	20	4	
Násik	5	103	...	...	...	5	5	41	.....	40	1	
Khándesh	6	207	...	...	...	...	...	102	1	73	...	
Ahmednagar	1	23	...	...	1	7	8	58	2	33	...	
Poona	3	68	5	...	9	41	55	53	6	48	10	
Sátára	2	56	4	...	...	1	5	23	.....	17	...	
Sholápur	6	34	...	...	...	20	20	46	5	16	...	
Bijápur	...	72	...	...	1	104	105	15	.....	18	...	
Belgaum	...	113	...	...	1	94	95	16	4	23	8	
Dhárwár	1	123	...	...	2	114	116	22	.....	44	...	
Kánara	...	147	...	...	...	111	111	11	.....	20	...	
Ratnágiri	...	186	...	...	...	160	160	8	.....	11	...	
Kolába	6	186	9	...	18	85	112	13	4	15	...	
Total ... 1903-1904 ...	107	2,473	6,941	59	399	1,329	8,728	808	514	512	163	
Total ... 1902-1903 ...	109	2,463	7,565	59	273	1,179	9,076	813	471	523	...	

* Exclusive of the distillery at Vádia in the Sankheda Mewás under the Rewa Kántha Agency.

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and Abkári.

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
	Issues at average strength of degrees. Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
	Number of Imperial Gallons.	Average strength per Gallon.												
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
Bombay ...	*a* 9,118	0·2°U.P.	6 0 0	*b* 6,284	6 0 0	5	0 1 6 @ 5 % *ad valorem.*	...	...	...	...	138,195	65,144	(20·5° U. P.) 540,010
Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	...	67,372	44	.....
Kaira ...	...	...	...	...	...	...	...	...	...	...	...	16,842	1,850	.....
Panch Mahâls ...	...	...	...	...	...	...	...	...	...	...	...	15,426	63,007	.....
Broach ...	...	...	...	...	...	...	...	...	...	...	...	66,825	35,134	.....
Surat ...	5	15°U.P.	6 0 0	...	...	...	...	...	...	...	...	190,850	240,254	.....
Thâna ...	...	...	...	...	...	...	...	...	...	...	...	141,222	528,407	.....
Násik ...	...	...	...	...	...	...	...	...	...	...	...	54,081	25,066	.....
Khándesh ...	...	...	...	...	...	...	...	...	...	...	...	116,138	461,637	.....
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	35,122	...	.....
Poona ...	*c* 10,711	14·5° U.P.	6 0 0	...	...	...	...	...	...	549,195	0 1 0	75,103	...	.....
Sátára ...	...	...	...	...	...	...	...	...	...	...	...	21,053	...	.....
Sholápur ...	...	...	...	...	...	...	...	...	...	...	...	31,938	...	.....
Bijápur ...	...	...	...	...	...	...	...	...	...	...	...	15,909	...	.....
Belgaum ...	...	...	...	...	...	...	...	...	...	...	...	50,738	...	.....
Dharwár ...	...	...	...	...	...	...	...	...	...	...	...	95,221	...	.....
Kánara ...	...	...	...	...	...	...	...	...	...	...	...	52,772	...	(40° U. P.) 2,206
Ratnágiri ...	...	...	...	...	...	...	...	...	...	...	...	50,789	111,582	.....
Kolába ...	...	...	...	...	...	...	...	...	...	...	...	122,502	50,998	.....
Total. 1903-1904.	19,834	...	...	6,284	...	5	...	...	...	549,195	...	1,364,098	1,583,123	(20·5° U. P.) 540,010 (40° U. P.) 2,206
Total. For eight months of 1902-19 3. (August to March.	9,176	...	...	3,206	...	2,353	...	...	...	395,234	...	869,061	902,131	(20·5° U.P.) 353,039 (40° U. P.) 1,421

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Salsette and Bassein Tálukas of the

a Inclusive of 9,030 gallons supplied to the Government Departments free of duty.

b Inclusive of 6,210 gallons supplied to the Government Departments free of duty.

c Exclusive of 14,619 gallons issued for Sátára District.

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, OR PRIVATE.			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			REMARKS.
	Rates of duty.		Issues in sers (1 ser = 2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolás each).			
Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhang.	Ganja.	Other sorts.	
15	16		17	18	19	20	21	22	23
		Rs. a. p.		Rs.	Rs.				
559,012	25° U.P.	3 0 0		23	28	2,750	6,628	3,417	(*b*) Shows the rate of duty on toddy spirit, exclusive of the drawback on account of tree-tax.
	60° U.P.	2 1 6 (*b*) / 1 1 10 (*b*)	6,935						
50,647	25° U.P.	2 10 0 (*c*) / 2 8 0 (*d*) / 0 12 0 (*e*)	5,467	24	29	473	1,718	211	(*c*) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and
	60° U.P.	1 5 0 (*c*) / 1 5 0 (*d*) / 0 6 0 (*e*)							(*d*) to the rest of the district, excepting
13,372	25° U.P.	2 4 0 (*f*) / 1 0 0 (*g*)	2,264	24	29	179	478	32	(*e*) the Parántij Táluka, including Modása Mahál, exclusive of the villages of Deroli, Amodra and Indran.
	60° U.P.	1 4 0 (*f*) / 0 8 0 (*g*)							
36,772	25° U.P.	1 0 0 (*hh*) / 0 12 0 (*k*)	895	24	29	125	229	...	(*f*) Shows the rate of duty applicable to the whole district, excepting the Kapadvanj and Thásra Tálukas, with the exception of the town of Dákor.
	60° U.P.	0 7 0 (*hh*) / 0 6 0 (*k*)							
64,173	25° U.P.	2 10 0 (*c*) / 2 8 0 (*d*)	2,247	24	29	110	617	20	(*g*) Do. do. to the tálukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.
	60° U.P.	1 0 0 (*c*) / 1 5 0 (*d*)							
239,239	25° U.P.	2 8 0 (*e*) / 2 4 0 (*j*) / 2 0 0 (*k*) / 1 12 0 (*l*) / 0 12 0 (*ll*)	1,328	24	29	695	1,331	...	(*h*) Shows rates of duty applicable to the eastern tálukas.
	60° U.P.	1 6 0 (*e*) / 1 2 0 (*j*) / 1 0 0 (*k*) / 0 13 0 (*l*) / 0 6 0 (*ll*)							(*hh*) Shows the rates applicable to the western tálukas.
317,279	25° U.P.	2 10 0 (*mm*) / 2 8 0 (*m*) / 2 0 0 (*n*) / 1 12 0 (*o*) / 1 10 0 (*b*)* / 1 8 0 (*b*)†	260	23	40	82	813	66	(*i*) Shows rates of duty applicable to the city of Surat and those portions of the tálukas of Chorási and Olpád which are within five miles' limit of the Surat City.
	60° U.P.	1 5 0 (*mm*) / 1 4 0 (*m*) / 1 0 0 (*n*) / 0 14 0 (*o*) / 0 13 0 (*b*)* / 0 12 0 (*b*)†							(*j*) Do. to the rest of the tálukas of Chorási and Olpád and to the western portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli.
									(*k*) Do. to the táluka of Jalálpur.
									(*l*) Do. to the eastern portion of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli and to the Párdi Táluka.
									(*ll*) Do. to the Dangs.
50,587	25° U.P.	2 12 0 (*p*) / 2 0 0 (*q*) / 2 6 0 (*pp*)	1,782	23	28	126	1,514	47	(*m*) Do. to the tálukas of Bassein, Bhiwndi, Váda, Murbád and Sháhápur.
	60° U.P.	1 6 0 (*p*) / 1 0 0 (*q*) / 0 8 0 (*pp*)							(*mm*) Do. to the tálukas of Sálsette and Kolyán.
271,758	25° U.P.	2 0 0 (*r*) / 1 4 0 (*aa*) / 0 12 0 (*s*)	5,848	23	28	154	1,606	15	(*n*) Do. to the tálukas of Máhim and Dáhánu.
	60° U.P.	1 0 0 (*r*) / 0 10 0 (*aa*) / 0 6 0 (*s*)							(*o*) Do. to the Umbargaon Petha.
									(*p*) Do. the whole district excepting the tálukas of
26,342	25° U.P.	3 10 0	4,070	23	28	38	850	1	(*q*) Báglán, Kalvan and Peint, and
56,327	25° U.P.	3 14 0 (*d*) / 4 0 0 (*e*)	4,030	23	28	142	4,091	4,446	(*pp*) Málegaon Táluka.
15,290	25° U.P.	3 10 0	830	23	40	9	1,427	...	(*r*) Do. the whole district, except
23,953	25° U.P.	3 8 0 (*c*) / 3 6 0 (*d*)	3,708	23	28	39	739	109	(*s*) the Naráipur Petha, Akráni Pargana and the villages of the Taloda Táluka to the west of the town of Taloda, and
11,932	25° U.P.	3 4 0	134	23	35	2	489	...	
38,054	25° U.P.	3 14 0	276	23	32	...	605	...	
71,416	25° U.P.	3 6 0	373	23	40	1	3,032	...	(*aa*) Pimpalner, Nandurbár proper, Sháhada and the rest of the Taloda Táluka.
d 40,903	25° U.P.	3 4 0 (*t*) / 1 12 0 (*u*) / 0 8 4 (*b*)	66	23	40	14	1,328	...	(*t*) Do. above-ghát tálukas of the Kánara District.
	40° U.P.	2 9 0 (*t*) / 1 6 0 (*u*) / 0 6 8 (*b*)							(*u*) Do. coast tálukas of Kánara District.
87,225	25° U.P.	1 12 0 (*b*) / 0 8 4 (*b*)	85	23	38	...	644	...	(*bb*) The whole district, except the tálukas of Alibág and Panvel, where the rates are Rs. 2-10-0 and Rs. 1-5-0 for 25° U. P. and 60° U. P., respectively.
	60° U.P.	1 0 14 0 (*b*) / 0 4 2 (*b*)							
112,275	25° U.P.	2 8 0 (*bb*)	210	23	36	25	970	11	* Applicable to Sálsette Táluka.
	60° U.P.	1 4 0 (*bb*)							† Do. Bassein Táluka.
2,086,955	.....	...	40,808	...	...	4,964	29,009	8,374	
1,294,168	.....	...	24,937	...	...	2,648	16,193	2,351	

Thána District, in the coast tálukas of the Kánara District, and in the whole of the Ratnágiri District.

d Above-ghát Tálukas—22,991; Coast Tálukas—17,912.

J. L. JENKINS,

Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

District.	Population				Number of Persons per Retail Shop for sale of	
					Liquors.	
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 24 of Form 3.
1	2	3	4	5	6	7
Bombay ...	.....	.....	.....	776,006	2,622	3,104
Ahmedabad ...	.....	.....	.....	795,967	11,705	88,441
Kaira ...	.....	.....	.....	716,332	20,467	35,816
Panch Mahals ...	.....	.....	.....	261,020	4,500	.....
Broach ...	.....	.....	.....	291,763	4,421	5,954
Surat ...	.....	.....	.....	655,650	2,223	93
Thána ...	.....	.....	.....	811,433	2,408	1,431
Násik ...	.....	.....	.....	816,504	7,927	163,301
Khándesh ...	.....	.....	.....	1,427,382	6,896	.....
Ahmednagar ...	.....	.....	.....	837,695	36,422	104,712
Poona ...	.....	.....	.....	995,330	14,637	18,095
Sátára ...	.....	.....	.....	1,146,559	20,474	229,312
Sholápur ...	.....	.....	.....	720,977	21,205	36,049
Bijápur ...	.....	.....	.....	735,435	10,214	7,004
Belgaum ...	.....	.....	.....	993,976	8,796	10,463
Dhárwár ...	.....	.....	.....	1,113,298	9,051	9,597
Kánara ...	.....	.....	.....	454,490	3,092	4,095
Ratnágiri ...	.....	.....	.....	1,167,927	6,279	7,300
Kolába	.....	.....	.....	605,566	3,256	5,407
Total ...	.....	.....	.....	15,323,310	6,196	1,779

District.	Number of Persons per Retail Shop for sale of—*continued.*		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 35 of Form 1.	Remarks.
	Drugs.						
	Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
1	8	9	10	11	12	13	14
Bombay ...	64,667	14,642	39,743	8,568	1,122	47,212	
Ahmedabad ...	5,378	28,427	2,478	387	152	2,830	
Kaira ...	6,955	59,694	728	.....	14	585	
Panch Mahals ...	7,251	52,204	1,506	.....	14		
Broach ...	5,835	24,314	6,238	.....	132	6,064	
Surat ...	27,319	27,319	17,127	.....	214	17,007	
Thána ...	47,731	40,572	13,532	29	61	13,265	
Násik ...	19,915	20,413	2,215	.....	118	2,167	
Khándesh ...	13,994	19,553	4,303	17	74	3,931	
Ahmednagar ...	14,443	25,384	1,594	.....	270	1,667	
Poona ...	18,780	20,736	7,436	.....	369	7,661	
Sátára ...	34,744	67,445	1,089	94	80	1,083	
Sholápur ...	15,673	45,061	2,848	.....	39	2,767	
Bijápur ...	49,029	40,857	1,870	27	40	1,774	
Belgaum ...	62,123	43,216	3,466	10	28	3,317	
Dhárwár ...	50,604	25,302	4,315	74	183	4,463	
Kánara ...	41,317	22,724	3,847	13	149	3,669	
Ratnágiri ...	145,991	106,175	2,367	8	39	2,076	
Kolába ...	46,582	40,371	6,665	40	60	6,501	
Total ...	19,212	29,928	6,260	474	167	6,551	

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed
Govt Photozinco. Office, Poona, 1904
BOMBAY
ALIBAG
MORUD
RATNAGIRI
GOA
KARWAR
SATARA
SHOLAPUR
BELGAUM
NASIK
AHMEDNAGAR
AURANGABAD
BARODA
BROACH
SURAT
RAJKOT
DHARWAR
KOLHAPUR
BIJAPUR
CENTRAL INDIA AGENCY
GULF OF CAMBAY
RANN OF KUTCH
BERAR
NIZAMS DOMINIONS
MADRAS PRES.
MYSORE TER.

References.

British Districts.

1 Under the Public or Private Distilleries Still head duty and License fee system.

2 Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system.

3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system.

4 Contract Distillery and Separate shop system.

5 Contract Distillery Separate shop and minimum guaranteed Revenue system.

Native States.

6 Abkari Revenue leased to the British Government for a period of years and Abkari Administration under system Nº 2 above.

7 Under system Nº 3 above.

8 Under Contract Distillery and Separate shop system.

9 Under Contract Distillery, Separate shop and minimum guaranteed Revenue system.

10 Under Treaty engagements working their Abkari under British system.

11 Maintaining a shopless belt along their frontier, marching with tracts coming under heads. 2, 3, 4 & 5.

Foreign Settlements.

12 Portuguese Indian Settlements.

No. C.—459 OF 1904.

REVENUE DEPARTMENT.

Karáchi, 24th August 1904.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

SIR,

I have the honour to submit the following report on the administration of the A'bkári and Opium Departments of the Province of Sind for the year ending 31st March 1904. The portion of the report dealing with opium relates to Excise opium only as laid down in Government Resolution No. 4679, dated 20th June 1904.

General system of administration, Abkári.

2. The only changes that have taken place in the system of A'bkári administration are:—

(1) "Cocaine" has been included in the definition of "intoxicating drugs" and its sale to approved Chemists, Druggists and Medical Practitioners for *boná fide* medicinal purpose was from the 1st August 1903 permitted under lincenses granted for a fee of Re. 1 each.

(2) The possession and sale of rectified spirits for medicinal purposes are regulated under licenses granted on payment of a fee of Rs. 10.

3. During the year of report the taxation of intoxicating drugs was effected—

(1) by auctioning for each shop separately the right of retail vend;

(2) by direct quantitative due on drugs manufactured or permitted to be imported.

The rates of duty are as follows:—

Bháng	...	...	...	8 annas per seer.
Charas	...	...	...	Rs. 2 per seer.
Gánja	...	...	...	„ 4 „

4. The prohibition against the sale of methylated spirits without a license continued in force.

5. All country liquor consumed in Sind is supplied partly from the Uran and partly from the Kotri Distillery.

6. For opium the "Selection" farming system continued in force during the year, and the farm for the Province of Sind was given to Seth Chimansing Ramsing for the third year in succession.

Opium.

The question of introducing a single shop system, or of disposing of the right of vend over limited areas, such as a táluka or areas served by a group of shops, is under consideration.

7. The opium required for consumption in Sind was, as in previous years, obtained from the Collector of Opium, Bombay, and kept for sale to the farmer from Huzúr Treasuries in the Province.

8. The realizations under Excise (A'bkári) in the year under report contrast with the realizations in each of the previous 4 years thus:—

Imperial Form No. 1.

Heads of Revenue.	1899-1900.	1900 1901.	1901-1902.	1902-1903.	1903-1904.
Intoxicating Drugs ...	2,79,200	2,75,900	2,53,430	2,39,212	2,37,695
Foreign and other liquors, dutiable at tariff rates.	17,157	17,310	19,110	18,353	18,330
Country spirit	8,34,835	7,89,472	8,46,166	8,38,508	8,57,876
Toddy	925	1,125	1,425	1,117	1,020
Miscellaneous	3,765	3,309	3,543	210	315
Total ...	11,35,882	10,87,316	11,23,674	11,17,680	11,15,266

In the above table and throughout the following paragraphs of this report the figures for 1902-1903 represent the result for 12 months calculated on the actual figures of the 8 months comprising the A'bkári year 1902-1903.

9. The variation in total realizations under all heads during the five years shown in the table is insignificant except in 1899-1900 when the scarcity, no doubt, caused a fall in consumption. But the returns from taxation of intoxicating drugs show a continuous decrease, which is probably attributable to the introduction in 1901-1902 of the single shop system in place of the system of farming the drug revenue for each district. Each year one or more shops are found to be unprofitable, and the bids for the next year being inadequate the shops remain unsold. In the year of report the number of shops was only 471 as compared with 510 in 1902-1903. The decrease of 39 occurs in the Karáchi, Lárkhána, Thar and Párkar and Upper Sind Frontier Districts and is attributed to the cause above mentioned.

Imperial Form No. 3.

Imperial Form No. 4, Country liquor.

10. The number of gallons of weak and strong liquor sold during the years 1902-1903 and 1903-1904 was as follows:—

		1902-1903.	1903-1904.
Kotri liquor.	Weak	9,154	9,140
	Strong	1,31,576	1,29,272
Uran liquor.	Weak	39,650	42,435
	Strong	2,770	2,212
	Total ...	1,83,150	1,83,059

Consumption was stationary. A small decrease in the sales of strong liquor was counter-balanced by a corresponding increase in the sales of weak liquor.

11. The number of stills licensed was 21, and their aggregate capacity was 2,925 gallons as compared with 2,924 gallons in the previous year. The total quantity of liquor manufactured at the Kotri Distillery was 1,43,525 gallons as against 1,37,983 gallons for the year 1902-1903. The quantity issued to the various districts in the Province was 1,40,476 gallons as compared with 1,42,380 in the previous year. The average strength of liquor manufactured at the Kotri Distillery cannot be ascertained since the strengths of strong and weak liquor are permitted to be anyting between 4° and 5° U. P. and 35° and 40° U. P. respectively.

12. The approximate cost of manufacturing liquor was as under:—

		Weak. Rs. a. p.	Strong. Rs. a. p.
Plain liqor, per gallon.	Worm—Still	0 12 0	1 4 3
	Pot—Still (used for re-distillation only).		
Flavoured liquor, per gallon.	Worm—Still	0 14 3	1 5 9
	Pot—Still (used for re-distillation only).		

13. The average prices charged per gallon by distillers during the period under report and the previous year are the following :—

	Weak. Rs. a. p.	Strong. Rs. a. p.
Plain spirit—		
Worm still—		
1902-03	1 1 6	1 8 0
1903-04	1 0 0	1 7 3
Flavcured spirit—		
Worm still—		
1902-03	1 3 6	1 9 6
1903-04	1 1 9	1 9 0
Highly flavoured spirit—		
1902-03	.....	1 11 0
1903-04	.....	.....

14. The maximum retail prices, exclusive of the still head duty, remained unchanged, *viz.*—

	Weak. Rs. a. p.	Strong. Rs. a. p.
Plain spirit per gallon	1 14 0	2 0 0
Flavoured spirit per gallon	2 4 0	2 8 0

Intoxicating drugs.

15. The consumption of bháng increased from 99,042 seers in 1902-1903 to 113,346 and of charas from 11,030 seers to 12,037. In both cases the increase is attributed to keen competition among licensees and reduction of prices. It is curious that the increase in consumption should have been concurrent with a decrease in realizations.* But examination of the figures shows that increase of duty on the amounts consumed were more than counterbalanced by diminutions in the receipts from license fees. But comparison of the sales of bháng during the last ten years shows that consumption fluctuates largely from year to year and that there is nothing very unusual in an increase of 14,000 seers in the consumption of one year compared with that of another. The consumption of charas took a bound upwards in 1901-1902, and the increase has continued ever since. The reason lies in the undoubted fact that charas is sold much cheaper than it used to be before the year 1901 when the separate shop system was introduced and there are some grounds for believing that it is being consumed in preference to opium by a fairly large number of people. Of the drop in price of intoxicating drugs there can be no question since offers have been made by the opium monopolist to farm the drugs revenue for the province at a material advance on the present figure. Presumably, however, the increase of duty which came into force on the 1st April last will have the effect of raising prices and checking consumption. The figures and facts, however, which are given in this paragraph and paragrah 8 make it doubtful whether the single shop system should be maintained for intoxicating drugs since the apparent result is a diminution in the total receipts with an increase in consumption.

	Seers.
1893-1894 ...	170,043
1894-1895 ...	160,809
1895-1896 ...	134,630
1896-1897 ...	143,784
1897-1898 ...	159,109
1898-1899 ...	106,709
1899-1900 ...	128,428
1900-1901 ...	110,189
1901-1902 ...	98,681
1902-1903 ...	99,042
1903-1904 ...	113,346

* See first line of table in paragraph 5.

16. The imports into Karáchi for the last two years of foreign spirits (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind are given in Appendix C.

17. The details of sales at shops licensed to sell foreign liquors in Sind during 1903-1904 are given in Appendix E. Compared with the previous year there is a decrease in the rate of consumption under all heads excepting liqueurs. Last year the sales were larger than usual owing to the demand from the Panjab for the requirements of visitors at the Coronation Darbár at Delhi

and to some wholesale dealers in Karáchi having secured contracts for supplying troops stationed at Multan.

18. The statement prescribed by the Government of India in paragraph 2 of their letter No. 425-A, dated 19th January 1904, embodied in Government Resolution No. 1018, dated the 8th February last, showing demands, collections, refunds, remissions and balance of Excise revenue is appended (*vide* Appendix F).

19. Another statement explaining as directed in Government Resolution No, 3365, dated 4th May 1904, the difference between the collections of Excise revenue in the Accountant General's books and those in the Demand, Collection and Balance Statement is also appended (*vide* Appendix G.)

Opium Transactions.

20. The issues from the Government depôts (Huzúr Treasuries) during the year under report were 20,019 lbs., of which 19,952 lbs. were supplied to British licensed retailers through the former and a little over 67 lbs. to the Khairpur State. The realizations were Rs. 2,39,896. The prime cost of the opium sold was Rs. 2,16,533. Deducting from the realizations the expenditure of Rs. 2,18,500 detailed in the margin the net profit to Government was Rs. 21,396.

	Rs.
Prime cost	... 2,16,533
Packing and conveyance charges	... 1,967
Total	... 2,18,500

21. Deducting the issues and the loss by dryage from the opening balance and the purchases, there remained in stock in the Government depôts at the end of the year a balance of 8,685 lbs. valued at Rs. 93,979.

Opium Statement No. 1.

22. Statement I shows the quantities of licit opium consumed to be 19,900 lbs. as against 19,395 lbs. for the year 1902-1903, or an increase of 595 lbs. The rate of consumption per head of population was ·25 tola as compared with ·24 tola in 1902-03.

Opium Statement No. 2.

23. The total excise opium receipts were Rs. 1,15,590 as compared with Rs. 1,14,143 in the previous year.

24. The difference between the amount of opium duty shown in column 2 of Opium Statement No. II and that shown in column 9 of Imperial Form No. 1 is due to the fact that the former represents the duty on opium actually sold by the farmer to consumer, whereas the latter is the duty on the opium issued from Government Treasuries to the farmer for sale.

25. The number of cases under the Opium Act sent up for trial was 10 as compared with 7 in 8 months of the previous year.

26. With reference to the instructions and suggestions communicated by the Government of India in their letter No. 2455-S. R., dated 21st April 1904, appended to Government Resolution No. 3646, dated 16th May last, no definite action has yet been taken. The last of the reports of the Collectors was received only 12 days back, and the matter will require some consideration. But it may be stated that there appears to be the minimum necessity to alter the existing system. The consumption of country liquor per head of population during the last ten years in the various districts is shown in the accompanying table (Appendix H). It will be seen that it amounts to no more than 3 drams per head, though the average includes the high figure for Karáchi, which is due to the naturally heavy consumption in the town of Karáchi itself. Of the other districts only one, Hyderabad, with a large town and considerable Military and European element in the population, shows a consumption of 3 drams; two show a consumption of two drams and two a consumption of only one dram. During the decade, too, even this small consumption is practically stationary—if indeed it has not actually fallen. Now in Sind, except in the Upper Sind Frontier District, there is reported to be little or no smuggling, and illicit distillation is believed to be almost unknown. The figures of consumption may be taken, therefore, as confirming the general report that drinking is very moderate throughout the Province, and certainly not on the increase.

27. The instruction embodied in paragraph 5 of the Government of India letter is undoubtedly attended to, though there are no express orders on the subject. But no old established shop is continued as a matter of course. Every now and then objections are raised to established shops, or the Collector discovers that they are objectionable. Removal follows on good cause shown. A recent case of the kind has been reported to me. Applications for new shops are frequently refused.

28. With reference to paragraph 6 of the letter there is really no occasion to introduce the Bengal rules. In 1889 the Collectors were asked as to the advisability of consulting Municipalities regarding the location of liquor shops. They were all strongly against doing so. The Commissioner and Government concurred (see Government Resolution No. 8281, dated 30th October 1889). The present Collectors do not deal with the matter. I can see no advantage in the suggested consultation and obvious disadvantages from temptations to intrigue with Municipal Councillors. This temptation is unfortunately a real one. The pains taken to invite objection from the public at large, and the care taken by all Collectors before allowing shops to be opened are such that I think matters can most safely be left as they are.

29. With regard to paragraph 8 of the letter I find that the grant of licenses for *melas* (fairs) and such like gatherings is occasional and carefully considered and no change appears desirable. Collectors have been given in licenses and occasionally exercise power to close liquor shops on festivals and similar occasions, especially during Mohurrum, when there is cause to fear disorderliness or disturbance.

30. The direction to prohibit the provision of accommodation for private drinking is by no means necessary, but can be given if Government so desire. To me personally it seems inconsistent that while Europeans should be allowed the Gymkhanas and Clubs, not to mention Railway Refreshment Rooms to drink in, in privacy, or very modified publicity, the better class of native should be given no such facility. If a man be determined to drink from vicious inclination he will either disregard the publicity or find means to drink at home or at a friend's house.

31. As Government are aware the district monopoly system is not in force in Sind.

32. The question whether the sale of European liquor should not be more restricted requires further investigation. There is evidence that there is an increasing consumption of exceedingly deleterious cheap stuff from Europe.

33. In conclusion I venture to express the conviction that in Sind the connection of Government with the liquor revenue causes no scandal whatever in the native mind. But my experience in the Presidency proper, where I have not infrequently discussed the liquor question with natives, does not coincide with Mr. Lely's. Educated natives, I found, perfectly understood the true intentions of Government policy in the matter. In order to restrain drink in the Presidency proper what always seemed to me to be required was a strong measure, such as further restriction on the import of Mhowra and the increase of establishments so as to stop illicit distillation, which, among the drinking population, is in some parts under little restraint.

I have, &c.,

J. W. P. MUIR-MACKENZIE,
Commissioner in Sind.

Note showing corrections and alterations required to make Chapter VII of the Government of India Excise (Intoxicating Liquors) Memorandum revised up to 21st March 1903 correct with reference to facts and figures for the A'bkári year 1903-04.

Paragraph 207. The total excise revenue for the year ending 31st March 1904 amounted to 12·53 lákhs made up as follows:—

	Receipts in lákhs of rupees.	Percentage of total receipts.
Country spirit ...	8·58	68·5
Toddy ...	·01	·1
Duty on country rum, &c. ...	·00	·0
Imported liquors ...	·18	1·4
Opium and its preparations ...	1·25	10·0
Hemp drugs ...	2·38	19·0
Miscellaneous ...	·13	1·0
	12·53	100·0

Paragraph 211, line 3. For 1902-1903 read 1903-1904.

Line 5. For Rs. 1,900 read 2,900. Paragraph 214. Of the 8·58 lákhs realized from country spirit only ·39 lákhs came from distillery and vend fees, the rest from still-head duty. The issues for consumption amounted to 160,322 proof gallons, which gives an average duty of Rs. 5-1-8 per proof gallon and a total taxation of Rs. 5-5-7.

Paragraph 215. The quantity of toddy sold in 1903-1904 was 6,277 gallons and the revenue realized was Rs. 1,020.

Paragraph 219, line 13. For "and Shikárpur Districts" read "Sukkur and Lárkhána Districts."

Paragraph 221, line 4. For "Shikárpur" read "Sukkur."

Paragraph 222. Calculated on the census returns of 1901 the incidence of excise revenue in Sind for the year ending 31st March 1904 was Re. 0-6-3 per head, of which about seven-tenths was derived from liquors.

APPENDIX I.

Column 2,	*for*	1902-03	*read*	1903-04.
„ 3,	„	8·42	„	12·53.
„ 4,	„	0-4-2	„	0-6-3.
„ 5,	„	67·9	„	68·5.
„ 8,	„	10·6	„	10·0.
„ 9,	„	18·9	„	19·0.

APPENDIX II.

Column 2,	*for*	1902-03	*read*	1903-04.
„ 3,	„	5·48	„	8·19.
„ 4,	„	·24	„	·35.
„ 5 & 7,	„	5·72	„	8·54.
„ 8,	„	110	„	160.
„ 9,	„	29	„	49.
„ 10,	„	4-15-2	„	5-1-8.
„ 11,	„	0-3-6	„	0-3-11.
„ 12,	„	5-2-8	„	5-5-7.

W. F. HUDSON,
for Commissioner in Sind.

APPENDIX A.

District.	Consumption of Country Liquor.				Total Abkári Revenue.			
	1903-04.		Average of previous 5 years.		1903-04.		Average of previous five years.	
	Gallons.	Rate of consumption per head of population.	Gallons.	Rate of consumption per head of population.	Realizations	Incidence of taxation per head of population.	Realizations.	Incidence of taxation per head of population.
		Drams.		Drams.	Rs.	Rs. a. p.	Rs.	Rs. a. p.
Karáchi	65,848	7	68,982	7	313,447	0 11 3	360,419	0 12 11
Hyderabad ...	65,541	3	56,404	3	411,414	0 6 8	375,560	0 6 1
Lárkhána... ...	21,940	2	20,742*	2	168,924	0 4 1	165,248*	0 4 0
Sukkur	16,868	2	28,874	3	139,461	0 4 3	214,409	0 6 7
Thar and Párkar...	7,979	1	6,436	1	50,146	0 2 2	49,380	0 2 2
Upper Sind Frontier	4,843	1	5,786	1	31,874	0 2 2	43,307	0 3 0
Total ...	184,819	3	187,224	3	1,115,266	0 5 7	1,208,323	0 6 0
Total for 1902-03 (8 months) ...	121,506	2	195,928	3	746,203	0 3 9	1,212,418	0 6 0

* Average for 1901-1902 and 1902-1903 only.

APPENDIX B.

Statement showing the number of offences against the Abkári laws detected during the year ending 31st March 1904.

District.	Liquor.				Hemp Drugs.				Grand Total.	Cases in which convictions were obtained.	
	Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession.	Miscellaneous.	Total.	Illicit manufacture or cultivation.	Illicit importation or possession.	Miscellaneous.	Total.		Liquor.	Hemp Drugs.
Karáchi ...	...	1	2	3	...	3	2	5	8	3	5
Hyderabad ...	...	1	...	1	30	6	...	36	37	1	33
Lárkhána ...	...	...	...	...	...	10	2	12	12	...	9
Sukkur... ...	...	1	2	3	...	8	5	13	16	2	11
Thar and Párkar.	...	...	...	...	...	2	...	2	2	...	2
Upper Sind Frontier	...	5	...	5	...	13	...	13	18	5	11
Total ...	...	8	4	12	30	42	9	81	93	11	71

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

APPENDIX C.

Imports into Karáchi of foreign spirits during 1902-1903 and 1903-1904.

	1902-1903 (eight months).	1903-1904.
	Gals.	Gals.
Ale, Beer, Porter	258,498	417,081
Brandy, Gin, Whisky	125,265	142,488
Champagne, Claret, Port	.....	.....
Sherry and other sorts	28,019	41,604
Total ...	411,782	601,173

APPENDIX D.

Statement showing the quantity of imported denaturalized spirits passed into consumption at the favourable 5 per cent. ad valorem rate of duty during 1903-1904 in Sind.

Country from which imported.	Quantity imported.	Quantity locally consumed.	Quantity exported to other Provinces.
	Gals.	Gals.	Gals.
United Kingdom	1	.....	.....
Germany	1,311	.....	.....
Total ...	1,312	*	*

* Details of quantity locally consumed and that exported to other parts of India are not available.

APPENDIX E.

Details of sales at licensed foreign liquor shops during 1903-1904.

District.	Fermented liquors.	Wines.	Liqueurs.	Spirits.
	Gals.	Gals.	Gals.	Gals.
Karáchi	58,112	4,188	396	21,375
Hyderabad	4,778	304	96	4,415
Sukkur	1,130	176	68	2,334
Lárkhána	109	22	...	360
Thar and Párkar	12	1	...	37
Upper Sind Frontier	40	5	2	113
Total ...	64,181	4,696	562	28,634

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

APPENDIX F.

Statement showing demands, collections, refunds remissions and balances of Excise revenue for the year 1903-04.*

District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in Column 4.			Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
				Current.	Arrear.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	3,13,447	548	3,13,995	3,09,522	215	3,09,737	2,661	...	1,264	3,563	3,13,300
Hyderabad	4,11,414	6,586	4,18,000	3,93,615	3,716	3,97,331	16,046	288	4,335	17,945	4,15,276
Lárkhána	1,68,924	1,012	1,69,936	1,66,397	141	1,66,538	2,517	374	507	4,519	1,71,057
Sukkur	1,39,460	384	1,39,844	1,32,134	384	1,32,518	7,266	...	60	7,346	1,39,864
Thar and Párkar ...	50,146	...	50,146	48,899	...	48,899	1,230	...	17	1,462	50,361
Upper Sind Frontier.	31,874	...	31,874	31,835	...	31,835	39	...	...	15	31,850
Total ...	11,15,265	8,530	11,23,795	10,82,402	4,456	10,86,858	27,242	662	6,183	34,850	11,21,708

* Does not include opium revenue.

APPENDIX G.

Statement explaining the difference between the collections of Excise† revenue in the Accountant General's books, and those in the Demand, Collection and Balance Statements for the year 1903-04.

District.	Amount as per Treasury account.	Deduct.		Net collections.	Add.		Amount as per demand collection and balance statements.
		Collections made on account of other districts.	Collections on account of future Kists.		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	6,47,545	3,34,365	3,563	3,09,737	...	2,661	3,12,398
Hyderabad	1,18,819	18,133	17,945	82,741	3,14,590	16,046	4,13,377
Lárkhána	1,01,388	...	4,519	96,869	69,669	2,517	1,69,055
Sukkur	88,592	1,315	7,346	79,931	52,788	7,266	*1,39,985
Thar and Párkar ...	18,133	...	1,462	16,671	32,228	1,230	50,129
Upper Sind Frontier ...	19,399	....	15	19,384	12,451	39	31,874
Total ..	9,93,876	3,53,813	34,850	6,05,333	4,81,726	29,759	11,16,818

* Includes (i) Rs. 196 which appertain to the year 1901-1902, and which were erroneously placed in deposit. They have been credited in 1903-1904 to (i) License fees for Bháng and Charas; and (ii) over-collection of Rs. 5. The net receipts, therefore, are Rs. 1,39,784.

† Does not include opium figures.

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

APPENDIX H.

Rate of consumption of country liquor per head of population.

District.	1893-94	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1899-00.	1900-01.	1901-02.	1902-03.
Karáchi	3	6	7	6	6	6	6	5	7	7
Hyderabad	3	3	3	4	3	3	3	3	3	3
Sukkur	2	2	2	2	2	2	2	2	2	2
Lárkhána (*a*)				Did not exist.					2	2
Thar and Párkar	1	1	1	1	1	1	1	1	1	1
Upper Sind Frontier ...	2	1	2	2	2	2	2	1	1	1
Total ...	3	3	3	3	3	3	3	3	3	3

(*a*) The Lárkhána District was started from 1st August 1901.

OPIUM STATEMENT No. I.

Statement showing the quantities of opium actually passed into consumption, the rate of consumption, per head of population, the number of shops licensed for the sale of opium and the number of licenses granted to Medical Practitioners.

Name of District.	Population (Census 1901).	Total sales of opium.	Rate of Consumption per head of Population.	Number of licensed opium shops.	Number of licenses granted to Medical Practitioners.	Remarks.
		Lbs.	Tolas.			
Karáchi	446,513	3,541	·32	57	...	
Hyderabad	989,030	6,831	·28	91	...	
Sukkur	523,345	2,800	·21	43	5	
Lárkhána	656,083	2,016	·12	32	1	
Thar and Párkar	363,894	4,152	·46	55	...	
Upper Sind Frontier	232,045	560	·10	11	...	
Total for 1903-1904 ...	3,210,910	19,900	·25	289	6	
Total for 1902-1903 (eight months).	3,210,910	12,930	·16	295	8	

By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

OPIUM STATEMENT No. II.

Statement showing the Excise Opium Revenue from all sources for the year 1903-1904.

District.	Opium duty on actual sales.	License fees.	Profit on sales of Government opium.	Contribution for Government Establishment.	Fines and confiscations.	Miscellaneous receipts.	Total.	Duty on opium supplied to Native States.	Refunds granted to Native States.	Net duty on opium supplied to Native States.	Total Excise Revenue.
	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Karáchi	18,211	...	...	2,654	28	17	20,910	...	...	...	20,910
Hyderabad	35,131	...	...	3,636	1	36	38,804	...	...	...	38,804
Sukkur	14,400	...	...	1,030	...	19	15,449	473	...	473	15,922
Lárkhána	10,368	...	...	1,632	...	1	12,001	...	...	...	12,001
Thar and Párkar	21,353	...	...	3,168	...	...	24,521	...	...	...	24,521
Upper Sind Frontier ...	2,880	...	...	552	...	...	3,432	...	...	...	3,432
Total for 1903-1904 ...	1,02,343	...	...	12,672	29	73	1,15,117	473	...	473	1,15,590
Total for 1902-1903 (eight months)	66,497	...	...	8,448	1	29	74,975	1,120	...	1,120	75,095

OPIUM STATEMENT No. III.

Statement showing the number of cases under the Opium Act investigated and the manner in which they were disposed of.

District.	Number of Cases.												Nature and Amount of Punishment.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal sale of opium.	Breach of conditions of licenses.	Illegal export of opium.	Total.	Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
																		Tolas. g.
Karáchi	...	...	2	...	...	1	1	...	4	5	1	4	...	40 days.	50	50	...	9 22½
Hyderabad	...	...	5	...	...	...	...	...	5	5	2	3	...	,,	70	20*	3 months 14 days.	24 5
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lárkhána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar and Párkar	...	...	...	...	1	...	...	...	1	1	...	1	30 days.	...	15	15	...	8 0
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total for 1903-1904 ...	...	...	7	...	1	1	1	...	10	11	3	8	30 days.	40 days.	135	85	*3 months 14 days.	41 27½
Total for 1902-1903 (eight months).	...	...	2	...	5	...	...	...	7	8	1	7	...	...	229	229	...	74 92½

* 2 months' rigorous imprisonment.
1 month and 14 days' simple imprisonment.
3 months and 14 days.

By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1903-04.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Detail of Gross Receipts during the year by Districts from													
District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Drugs other than Opium.		
												Ganja, Bhang, etc.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees and other miscellaneous items.	Total.	Duty at the rate of Rs. 5½ per lb. or at Rs. 700 per chest of 136-4-80.	License fees.	Gain on sale-proceeds of opium.	Total.	Duty.	License fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	11,475	1,185	2,50,465	12,382	1,020	...	2,63,867	19,095	...	4,344	23,439	6,693	30,212	36,905
Hyderabad	3,143	.....	3,14,590	12,140	...	2,925	3,29,655	35,177	...	8,002	43,179	34,335	44,250	78,585
Lárkhána	366	.....	1,16,388	4,264	...	...	1,20,652	10,378	...	2,361	12,739	22,786	25,103	47,889
Sukkur	2,006	.....	76,165	4,126	...	...	80,291	14,276	...	3,248	17,524	27,961	29,081	57,042
Thar and Párkar ...	50	.....	39,399	1,828	...	...	41,227	20,829	...	4,738	25,567	500	8,281	8,781
Upper Sind Frontier.	105	.....	22,039	1,165	...	...	23,204	2,849	...	648	3,497	.....	8,493	8,493
Total ...	17,145	1,185	8,19,046	35,905	1,020	2,925	8,58,886	1,02,604	...	23,341	1,25,945	92,275	1,45,420	2,37,695
Total for 1902-1903 (eight months) ...	11,459	910	5,48,000	23,369	798	1,970	5,74,137	63,574	...	25,576	89,150	47,706	1,11,769	1,59,475

1	16	17	18	19	20	21	22	23	24
	Detail of Gross Receipts during the year by Districts from								
District.	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	15	28	.....	2,671	2,714	3,39,585	8,194	3,31,391	
Hyderabad.... ...	31	1	.....	3,672	3,704	4,58,266	15,304	4,42,962	
Lárkhána	17	...	.....	1,633	1,650	1,83,296	5,151	1,78,145	
Sukkur	122	...	.....	1,049	1,171	1,58,034	3,925	1,54,109	
Thar and Párkar ...	.....	...	88	3,168	3,256	78,881	2,578	76,303	
Upper Sind Frontier	72	...	.....	552	624	35,923	642	35,281	
Total ...	257	29	88	12,745	13,119	12,53,985	35,794	12,18,191	
Total for 1902-1903 (eight months) ...	139	1	.....	8,477	8,617	8,43,748	24,084	8,19,664	

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1903-1904.

1	2	3	4	5	6	7	8
District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi ... ... A'bkári ...	3,975	.....	.....	.....	.....	3,975	
Opium ...	1,649	436	.....	2,134	.....	4,219	
Total ...	5,624	436	.....	2,134	.....	8,194	
Hyderabad ... ... A'bkári ...	10,055	31	119	698	1,142	12,045	
Opium ...	2,436	720	39	65	.....	3,260	
Total ...	12,491	751	158	763	1,142	15,305	
Lárkhána ... ... A'bkári ...	2,318	19	.....	1,406	.....	3,734	
Opium ...	1,008	358	.....	51	.....	1,417	
Total ...	3,326	368	.....	1.457	.....	5,151	
Sukkur ... ... A'bkári ...	2,542	277	.....	97	.....	2,916	
Opium ...	672	180	.....	157	.....	1,009	
Total ...	3,214	457	.....	254	.....	3,925	
Thar and Párkar ... A'bkári ...	.....	.....	.....	32	.....	32	
Opium ...	1,878	602	.....	66	.....	2,546	
Total ...	1,878	602	.....	98	.....	2,578	
Upper Sind Frontier ... A'bkári ...	.....	.....	96	72	.....	168	
Opium ...	336	115	.....	23	.....	474	
Total ...	336	115	96	95	.....	642	
Total Charges for 1903-1904 ...	26,869	2,729	254	4,801	1,142	35,795	
Total for 1902-1903 ...	17,436	1,858	310	2,715	1,715	24,085	

[By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11
	Manufacture of Liquor.				Vend of Liquor and Drugs.					
	Number of				Number of wholesale licenses for sale of					
District.	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.		European liquors imported or manufactured in India.	Methylated spirits.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.
			Central Distilleries, public or private. Mhowra and molasses spirit.	Out-stills.						
Karáchi ...	...	...	...	...	27	8	4	..	...	5
Hyderabad ...	...	...	1	...	8	4	3	....	...	6
Lárkhána ...	...	...	...	...	2	1	3	...	...	9
Sukkur ...	...	...	...	...	5	4	4	....	...	10
Thar and Párkar ...	...	...	...	...	1	...	...	...	...	1
Upper Sind Frontier...	...	...	...	...	1	...	3	...	...	1
Total ...	...	...	1	...	44	17	17	...	...	32
Total for 1902-1903 (eight months).	...	...	1	...	42	16	17	...	...	30

1	12	13	14	15	16	17	18	19	20	21	22	23
	Vend of Liquor and Drugs—*continued.*											
	Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers.					Number of shops licensed to sell by retail.						
District.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Traveller's Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Toddy-shop licenses.	Opium and its preparations. Raw Opium.	For medical purposes (druggists' permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	Remarks.
Karáchi ...	5	6	1	...	35	5	64	9	57	...	59	
Hyderabad ...	1	1	1	...	1	...	91	...	91	...	125	
Lárkhána ...	...	...	1	...	...	...	57	...	32	1	123	
Sukkur ...	...	2	3	...	10	...	50	...	41	5	102	
Thar and Párkar ...	...	...	...	...	...	...	16	...	55	...	24	
Upper Sind Frontier.	...	...	...	...	...	...	18	...	11	...	38	
Total ...	6	9	6	...	46	5	296	9	287	6	471	
Total for 1901-1902 (eight months).	5	8	6	...	47	6	295	9	295	8	510	

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.			
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Liquors.		Fermented liquors including Malt Liquor.		Issues of Imperial Gallons.			
											Uran Liquor.		Kotri Liquor.	
District.	Issues at average strength of ( ) degrees Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° to 28° U. P.	At strength of 12° U.P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.
	Doz.	Rs.	Doz.	Rs.	Doz.		Doz.		Doz.		Gals.	Gals.	Gals.	Gals.
Karáchi	80	6	60	6	10	5 per cent. *ad valorem.*	...	...	...	...	38,611	2,161	656	21,420
Hyderabad	...	...	...	...	...	...	...	...	...	...	3,784	51	2,336	59,370
Lárkhána	...	...	...	...	...	...	...	...	...	...	.....	.....	1,405	20,535
Sukkur	...	...	...	...	...	...	...	...	...	...	.....	.....	3,569	13,399
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	.....	.....	209	7,770
Upper Sind Frontier ..	...	...	...	...	...	...	...	...	...	...	40	.....	965	3,878
Total ...	80	6	60	6	10	...	...	...	...	...	42,435	2,212	9,140	129,272
Total for 1902-1903 (eight months) ...	1,689*	...	168*	...	47*	...	49*	...	817*	...	26,433	1,847	6,103	87,717

1	15	16		17	18	19	20			21
	COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE—*continued.*			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			
	Issues of Imperial Gallons—*contd.*	Rates of duty.			Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Equivalent of London proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale, that is, price at which opium is sold from the Treasury.	Retail: average price at which retail vendors sell.	Bhang.	Ganja.	Other sorts.	Remarks.
	Gals.		Rs. a. p.	S.	Rs.	Rs.	S.	S.	S.	
Karáchi	53,584	Kotri		1,866	24	29	6,108	373	1,712	
Hyderabad	60,087	35° to 40°	2 10 0	3,415	24	30	39,750	111	5,524	
Lárkhána	20,187	4° to 8°	5 0 0	1,009	24	30	27,179	7	1,548	
Sukkur	14,749	Uran.		1,422	24	30	31,775	29	2,503	
Thar and Párkar	7,434	25° to 28°	3 0 0	2,025	24	30	4,857	10	860	
Upper Sind Frontier	4,281	12° to L. P.	5 0 0	277	24	30	3,677	.....	790	
Total ...	160,322	.....	...	10,014	...	.....	113,346	530	12,937	
Total for 1902-1903 (eight months) ...	110,785	.....	...	7,079	...	.....	66,028	415	7,353	

* The last year's statement the figures against Sukkur in columns 2 to 11, referred to foreign liquor consumed, which should have been omitted.

By order,

W. F. HUDSON,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
District.	Population.				Number of Persons per Retail Shop for sale of Liquors.	
	Hindus.	Musalmáns.	Others.	Total.	Country Spirits, column 18 of Form 3.	Country Fermented Liquors, column 19 of Form 3.
Karáchi	93,085	344,514	8,914	446,513	6,977	49,613
Hyderabad... ...	242,692	744,632	1,706	989,030	10,868	...
Lárkhána	97,687	557,651	745	656,083	11,510	...
Sukkur	143,299	379,189	857	523,345	10,467	...
Thar and Párkar ...	151,726	211,309	859	363,894	22,743	...
Upper Sind Frontier.	22,765	209,192	88	232,045	12,891	...
Total ...	751,254	2,446,487	13,169	3,210,910	10,817	356,768
Total for 1902-1903 (eight months).	751,254	2,446,487	13,169	3,210,910	10,884	356,768

1	8	9	10	11	12	13	14
District.	Number of Persons per Retail Shop for sale of Drugs.		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, see column 23 of Form 1.	Remarks.
	Opium and its Preparations, column 20 of Form 3.	Other Drugs, column 22 of Form 3.	From Spirits and Fermented Liquors, total of columns 2, 3 and 8 of Form 1.	From Opium and its Preparations, column 12 of Form 1.	From Drugs other than Opium, column 15 of Form 1.		
Karáchi	7,834	7,568	6,193	525	827	7,422	
Hyderabad	10,868	7,912	3,365	437	795	4,479	
Lárkhána	20,502	5,334	1,845	194	730	2,715	
Sukkur	12,765	5,131	1,573	335	1,090	2,945	
Thar and Párkar ...	6,616	15,162	1,134	703	241	2,097	
Upper Sind Frontier.	21,095	6,106	1,004	151	366	1,520	
Total ...	11,188	6,817	2,732	392	740	3,794	
Total for 1902-1903 (eight months).	10,884	6,296	1,820	277	497	2,518	

By order,
W. F. HUDSON,
Assistant Commissioner in Sind.

No. 41 of 1904.

A'bkári Office,
Aden, 29th July 1904.

From

THE COLLECTOR OF A'BKA'RI AND SALT REVENUE,
Aden;

To

THE COMMISSIONER OF A'BKA'RI,
Aden.

SIR,

With reference to the order conveyed in paragraph 2 of Government Resolution No. 4679, dated 20th June 1904, I have the honour to submit herewith the Administration Report of the A'bkári and Opium Departments at Aden and Perim for the official year 1903-1904.

I have the honour to be,
Sir,
Your most obedient servant,
E. O'BRIEN, Captain,
Collector of A'bkári, Aden.

No. 239 of 1904.

Aden Residency,
The 3rd August 1904.

Submitted to the Secretary to Government in the Revenue Department, Bombay, as requested in paragraph 2 of Government Resolution No. 4679, dated 20th June 1904.

J. DAVIES, Lieut.-Colonel,
for Political Resident, Aden.

B 651—1 ADEN

REPORT ON THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1903-1904.

THE CONSTITUTION OF THE DEPARTMENT AND SYSTEM OF ADMINISTRATION.

The sources of revenue remains unaltered. The sanctioned strength of the Establishment as it stood on the 31st March 1904 is shown in the following table :—

Name of Post.	Strength.	Rate per mensem.	Amount per mensem.	Allowance per mensem.		Total annual cost.
				Local.	Travelling.	
		Rs.	Rs.	Rs.	Rs.	Rs.
Inspector	1	125	125	60	30	2,580
Gauger	1	75	75	...	...	900
Sub-Inspector	1	50	50	...	...	600
Assistant Inspectors ...	2	50	100	...	...	1,200
Havildárs	2	20	40	..	...	480
Náik	1	17	17	...	...	204
Peons	15	15	225	...	...	2,700
Total ...	23	...	632	60	30	8,664

2. At Perim no separate excise establishment is maintained, the work of the A'bkári being carried out by the local Police.

II.—FINANCIAL RESULTS OF THE YEAR'S ADMINISTRATION.

3. The realizations and the expenditure of the year under report are detailed in the following tables with those of the previous year :—

Receipt.

Items.	Aden.		Perim.		Total.	
	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ...	43,635	84,527	1,139	1,064	44,774	85,591
2. License fees for the sale of imported foreign liquors	5,635	3,900	100	100	5,735	4,000
3. Still-head duty on country liquor	16,939	28,253	...	...	16,939	28,253
4. License fees for the manufacture and sale of country liquor	400	267	...	...	400	267
5. License fees for the manufacture and sale of intoxicating drugs	667	933	...	...	667	933
6. Duty on the intoxicating drugs	622	1,734	...	...	622	1,734
7. Miscellaneous	1,467	1,840	...	...	1,467	1,840
Total ...	69,365	1,21,454	1,239	1,164	70,604	1,22,618

4. The cause of the marked increase under item 1, *viz.*, "Duty on imported foreign liquors," is chiefly due to the fact that a large quantity of Rum and Beer has been imported into Aden and sent for the use of British Troops into the Hinterland as is also due to a number of His Majesty's and foreign war vessels having been frequently stationed in Aden during the year under report.

Expenditure.

Items.	Aden.	
	1902-1903.	1903-1904.
	Rs.	Rs.
1. Establishment	4,999	8,558
2. Contingencies	367	911
Total ...	5,366	9,469

5. The increase in the expenditure is due to the entertainment of two Assistant Inspectors on Rs. 50 each and two menials on Rs. 15 each per mensem under Government Resolution, Financial Department, No. 4104, dated 1st December 1902.

III.—Imported Foreign Liquors.

6. Details of the quantity of imported foreign wines, liquors and spirits passed for consumption in Aden and Perim respectively during 1902-1903 and 1903-1904 are contrasted in the following table:—

Items.	Aden.		Perim.		Total, Aden and Perim.		Aden.		Perim.	
	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons	Gallons.
1. Liquors, *viz*, ale, beer and other fermented liquors ...	167,080	219,375	540	692	167,620	220,067	52,295	...	152	...
2. Rum	2,549	5,722	15	2	2,564	5,724	3,173	...	...	13
3. Spirits, *viz.*, brandy, whiskey, gin and other sorts ...	6,441	13,623	271	220	6,712	13,843	7,182	...	...	51
4. Spirits used in arts and unfit for human consumption	100	12	...	...	100	12	...	88	...	...
5. Wines, *viz.*, champagne and other sparkling wines ...	353	585	4	31	357	616	232	...	27	...
6. Wines, *viz.*, port, claret, sherry and other sorts ...	3,691	7,316	277	323	3,968	7,639	3,625	...	46	...
7. Liqueurs	121	222	4	21	125	243	101	...	17	...
Total ...	180,335	246,855	1,111	1,289	181,446	248,144	66,608	88	242	64

7. The increase in the quantities during the year, in comparison with that of the previous year, is chiefly attributable to the previous year's report being drawn up for the period of eight months only.

8. Thirteen licenses, were issued in Aden and one in Perim, for the sale of imported foreign liquors, against the same number in 1902-1903.

IV.—Country Liquor.

9. The quantity manufactured in Aden during the year, together with that of the previous year, is given in the subjoined statement:—

Items.	1902-1903.	1903-1904.
In Aden.	Gallons.	Gallons.
Date Liquor 50° U. P. ...	7,250	12,000
Do. 25° U. P. ...	50	145
In Perim.		
Nil	.....	.....
Total ...	7,300	12,145

V.—Intoxicating Drugs.

10. The details of the consumption of Intoxicating Drugs, including Opium, are given in the following table, together with those of the previous year :—

District.	Gánja.		Májum.		Bháng.		Opium.	
	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.	1902-1903.	1903-1904.
	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.
Aden and Shaik Othman	15 23 17	25 12 0	0 6 6	.....	1 9 25	11 9 0	3 16 0	6 23 0
Perim	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	15 23 17	25 12 0	0 6 6	.....	1 9 25	11 9 0	3 16 0	6 23 0

OPIUM.

VI.—The year's transactions.

191 lbs. of Opium were sold during the year against 136 lbs. in 1902-1903. The Opium Revenue amounted to Rs. 3,402-10-8 as shown in the following table with that of the previous year :—

Items.	1902-1903.	1903-1904.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sale of Excise Opium ...	1,632 0 0	2,292 0 0	660 0 0	.....
License fee for Opium farm .	1,300 0 0	1,100 10 8	.....	199 5 4
Fines	20 0 0	.....	.....	20 0 0
Total ...	2,952 0 0	3,392 10 8	660 0 0	219 5 4

Transhipment fee for 1903-1904 Rs. 10 (ten only).

VII.—Incidence of Taxation.

11. The incidence of A'bkári Taxation per head of population (according to Census returns of 1901) for the year under report and the previous year is noted in the statement given below :—

Place.	Population as per Census of 1901.	1902-1903.		1903-1904.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	42,738	69,365	1 10 0	1,21,454	2 13 6
Perim	1,236	1,239	1 0 0	1,164	0 15 1
Total ...	43,974	70,604	.....	1,22,618	.....

VIII.—Offences.

12. There was one offence during the year against the A'bkári Law "Illegal importation of liquor." The accused was convicted and fined.

IX.—Conduct of the Staff.

I have only held charge of the post of Collector of A'bkári for the last two months of the year under report. During that time I have been able to form a high opinion of the zeal and ability of Inspector Gilder. He informs me that Mr. Coutinho, Gauger, and Mr. D'Souza, Sub-Inspector, have performed their duties satisfactorily during the year under report.

F. DeB. HANCOCK, Captain,
Collector of A'bkári, Aden.

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